

# Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2009–10 (Fiscal Year 2010)

Provisional File Version 1a



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**May 2013**

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May 2013

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**Suggested Citation**

Cornman, S.Q. (2013). *Documentation for the NCES Common Core of Data School District Finance Survey (F-33), School Year 2009–10 (Fiscal Year 2010)* (NCES 2013-346). National Center for Education Statistics, Institute of Education Sciences, U.S. Department of Education. Washington, DC. Retrieved [date] from <http://nces.ed.gov/pubsearch>.

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## **Acknowledgments**

Collection of school district finance data and creation of this report was accomplished through an interagency agreement with the U.S. Census Bureau. The Governments Division of the Census Bureau and a network of state and local education agency coordinators shared responsibility for data collection and processing, nonresponse follow-up, and resolution of data inconsistencies. While their names are too numerous to mention here, their time, effort, and commitment toward providing accurate school district finance data are gratefully appreciated. Particular thanks are owed to the state Common Core of Data (CCD) coordinators, whose efforts make the CCD program possible.

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## I. Introduction to the NCES Common Core of Data School District Finance Survey (F-33), School Year 2009–10 (Fiscal Year 2010) Provisional File Version 1a

This documentation is for the provisional version 1a data file of the National Center for Education Statistics' (NCES) Common Core of Data (CCD) School District Finance Survey (F-33) for school year (SY) 2009–10, fiscal year 2010 (FY 10). It contains a brief description of the data collection, along with information required to understand and access the data file. The F-33 survey consists of data submitted annually to NCES by state education agencies (SEAs) in the 50 states and the District of Columbia. The survey provides finance data for all local education agencies (LEAs) that provide free public elementary and secondary (prekindergarten-12) education in the United States. The F-33 data file does not include national and state totals.<sup>1</sup>

NCES and the Governments Division of the U.S. Census Bureau collaborate to collect public school system finance data. The U.S. Census Bureau conducts a Census of Governments and an Annual Surveys of State and Local Government Finances as authorized by title 13 U.S.C. §161 and 182. Congress authorizes NCES to collect these data through the Education Sciences Reform Act of 2002, section 151(b) (3), 20 U.S.C. 9541. The Census Bureau acts as the primary collection agent and produces two F-33 survey data files: one for distribution and reporting by the Census Bureau<sup>2</sup> and the other for distribution and reporting by NCES in the CCD.<sup>3</sup> The Census Bureau refers to this data collection as the Annual Survey of Local Government Finances: School Systems, and NCES refers to this data collection as the CCD School District Finance Survey (F-33). Specific differences between the collections include:

- ***Inclusion of independent charter school districts***—NCES requests that states report fiscal data in the F-33 survey for all independent charter school districts and all regular school districts that include charter schools. Most states comply with this request. By contrast, the Census Bureau F-33 data file and report includes only school districts that meet the definition of a government entity.<sup>4</sup> Independent charter school districts generally do not meet the Census Bureau's criteria for classification as government entities, thus are excluded from the Census Bureau F-33 data file.
- ***State payments on behalf of school districts***—The NCES F-33 file combines state government expenditures for and on behalf of school districts with expenditures school

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<sup>1</sup> Refer to the CCD National Public Education Financial Survey (NPEFS) for national and state-level figures. The NPEFS, a key component of the CCD survey system, collects state totals of school finance data. Although both the NPEFS and the F-33 survey collect data from SEAs, the NPEFS includes expenditures for special state-run and federal-run schools that are not included in the F-33 survey. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs, including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

<sup>2</sup> <http://www.census.gov/govs/school>

<sup>3</sup> The CCD is a national statistical database of information that describes all public elementary and secondary schools and school districts. The CCD consists of six annual surveys: the Public Elementary/Secondary School Universe Survey, the Local Education Agency Universe Survey, the State Nonfiscal Survey of Public Elementary/Secondary Education, the National Public Education Financial Survey (NPEFS), the School District Finance Survey (F-33), and the Teacher Compensation Survey (TCS).

<sup>4</sup> U.S. Census Bureau, *Public Education Finances: 2010*, G10-ASPEF, U.S. Government Printing Office, Washington, DC, 2012.

districts make directly for all applicable data items (see table 1). By contrast, the Census Bureau F-33 file reports state government expenditures on behalf of school districts and expenditures school districts make directly within separate data items.

- ***Classification of state and local tax revenues***—The NCES F-33 file classifies tax revenues as being from local or state sources, as identified by each state submitting data. The Census Bureau F-33 file classifies tax revenues as local or state depending on which level of government (local or state) imposed, collected, and distributed the tax revenue (with primary consideration given to the government that imposed the tax). (U.S. Census Bureau 2006) Some tax revenues which NCES categorizes as state are categorized as local by the Census Bureau.

SEAs appoint state fiscal coordinators to work with NCES and Census to provide accurate and comparable finance data across states and jurisdictions. NCES and Census provide annual training to state fiscal coordinators to ensure that survey variable definitions are well communicated and that states understand how to report accurate and timely fiscal data for their state or jurisdiction.

The NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009), provides a set of standards and guidance for school system accounting. The handbook gives common definitions for detailed account classifications, which are aggregated to form the data items collected in the F-33 survey. The use of the accounting handbook by SEAs facilitates the comparability of data across states and school districts.

The CCD files include regular school districts, independent charter school districts, as well as a substantial number of administrative and operating LEAs that are unlike typical school districts (e.g., education service agencies that provide specialized education services for regular school districts). The universe of LEAs the F-33 survey collects data from changes from year to year. School districts may be newly incorporated, undergo boundary changes, consolidate, disaggregate, or dissolve. The nonfiscal CCD Local Education Agency Universe Survey files and documentation located at <http://nces.ed.gov/ccd/pubagency.asp> present more detailed information on these changes.

The data file for the FY 10 CCD School District Finance Survey (F-33) contains 18,247 records representing the public elementary and secondary education agencies in the 50 states and the District of Columbia. The F-33 file includes variables for revenues by source, expenditures by function and object, indebtedness, assets, student membership counts, as well as identification variables. For a complete list of variables, see appendix A. Finance data are presented in whole dollar amounts.

The remainder of this documentation includes a user's guide and five appendixes. The user's guide contains information on the methodology of this survey, including certain conditions that are unique to the data file for the FY 10 survey cycle and information about changes to the survey that may be important to any data user planning longitudinal analyses.

The five appendixes are as follows:

- **Appendix A—Record Layout and Descriptions of Data Items** gives the variable names and labels of the data items discussed throughout the documentation, as well as their location in the data file for the FY 10 survey cycle.
- **Appendix B—Glossary** defines terms and variables used in the F-33 survey.
- **Appendix C—State Notes** provides comments related to unique state financial reporting anomalies for FY 10 and how those anomalies relate to this data release.
- **Appendix D—Value Distribution and Field Frequencies** provides the frequency and distribution of data items across local education agencies.
- **Appendix E—Survey Form** includes a facsimile of the data collection instrument.

## II. User's Guide

### A. Methodology

The F-33 survey collects finance data from the entire universe of LEAs of each of the 50 states and the District of Columbia. Between January 1 and February 28 of each year, the Census Bureau distributes the F-33 survey instrument to all SEAs. Representatives from each SEA collect and edit data from their LEAs and submit data to the Census Bureau usually between March 15 and October 30 of the following year. The FY 10 F-33 collection opened on January 25, 2011 and closed on November 6, 2012. States report data to the Census Bureau in either the F-33 survey format or in the individual state agency's financial accounting format. When SEAs report in their state agency format, Census Bureau staff evaluates the SEA's chart of accounts and creates a "crosswalk" that translates the amounts states report in state agency format to amounts for each F-33 survey variable.

For the FY 10 collection, the following states submitted data in their own formats: Alabama, Arizona, California, Indiana, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Oregon, South Carolina, Tennessee, and Utah. Idaho and Oklahoma sent revenue data in the F-33 survey format and expenditure data in their own state format. All other states reported data in the F-33 survey format. F-33 survey analysts monitor data quality by 1) comparing the school district finance data to other CCD survey data and 2) performing internal and longitudinal consistency checks.

The F-33 survey is designed to provide finance data for each school district in the United States at the school district level. The sum of school district-level data from F-33 to state-level totals may differ from state finance data provided from NPEFS, which collects total revenues and expenditures for public elementary and secondary education at the state level. This is because NPEFS includes expenditures for schools and programs operated by the states and federal government that are not reported at the school district level.

### B. Accounting and Collection Methods

The F-33 survey intends to provide a comprehensive picture of the financial activity associated with public elementary and secondary school systems. F-33 data include all financial

transactions associated with revenues by source, expenditures by function and object, indebtedness, and assets.

The Census Bureau performs the data collection and reviews the data. The Census Bureau and NCES work with CCD state fiscal coordinators to resolve any inconsistent or unusual data. The Census Bureau may edit data based on supplemental information in the event that the LEA data do not strictly adhere to the reporting guidelines of the NCES accounting handbook. Census also imputes data items that are missing. Imputations provide a plausible substitution for cases where data are not reported or erroneous. Appendix C—State Notes provides a general record of data anomalies associated with state reporting and adaptations for the F-33 survey.

There are some instances where the Census Bureau and NCES differ in their classification of tax revenues. For example, the variable NCES Local Revenue/Census Bureau State Revenue (C24)<sup>5</sup> records items classified as local tax revenues by NCES, but as state tax revenues by the Census Bureau.

### **Data Editing**

In accordance with NCES statistical standards, F-33 survey staff engages in data editing, which is an iterative and interactive process that includes procedures for detecting and correcting errors in the data. Data editing minimizes errors and ensures the data are complete, accurate, and consistent across the data file.

After an SEA submits F-33 data, F-33 survey staff conducts a comprehensive review of the data, which include numerous edit checks. These edit checks include but are not limited to:

- trend analysis for multiple years;
- large value and percentage fluctuations from prior year data;
- “consistency” edit checks (e.g., for a given expenditure function, the sum of reported salaries and employee benefits cannot be greater than the reported total);
- outlier per pupil current expenditure amounts;
- unreasonable zero dollar amounts;
- comparison of current year data file record layouts to record layouts the SEA submitted in the previous fiscal year; and
- comparison of state-aggregated F-33 data with NPEFS data to ensure the F-33 data amounts are within a reasonable range at the state level.

In accordance with NCES Statistical Standard 4-1, F-33 data are checked for “credibility based on range tolerances to determine if responses fall within a prespecified reasonable range” and “consistency based on checks across variables within individual records for noncontradictory responses” (NCES 2003).

F-33 survey staff prepares follow-up questions for SEA respondents based on the results of these edit checks. SEAs are asked to explain all undocumented data anomalies and correct any data errors. If the SEA is unable to provide an explanation or revision for data items that have been

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<sup>5</sup> Variable names are included in parentheses following variable labels at first reference. Subsequent references use variable names only.

incorrectly reported, the data items are subject to adjustment at the discretion of F-33 survey staff.

## **Imputations**

Imputation is a procedure that uses available information and some plausible assumptions to derive substitute values for missing or incorrectly reported values in a data file. In some cases, an SEA may be able to report a subtotal of multiple F-33 data items at the state level but may be unable to report the data items separately at the LEA level. In other cases, an SEA may be able to provide a state total for a single F-33 data item but may not be able to report the data item at the LEA level.

For the F-33 survey, imputations are performed primarily on data items that include state payments on behalf expenditures. (See table 1 for a list of data items that include state payment of behalf expenditures.) Many states track the expenditures they make on behalf of LEAs (e.g., state contributions on behalf of the LEA to school district employee pension funds) at the state level, but are unable to accurately report these amounts at the LEA level.

When submitting finance data, SEAs inform the Census Bureau how state payments on behalf amounts are being reported so that any necessary imputations can be performed. If the SEA is only able to report a state-level subtotal of state payment on behalf expenditures to be distributed across multiple F-33 data items, a portion of the subtotal is distributed at the LEA level to each relevant state payment on behalf item listed in table 1. This distribution is based on the ratio of what the LEA reported for the corresponding salary data item to the total salary expenditures reported at the state level. If the SEA is able to provide a subtotal of state payment on behalf expenditures to be included in a single F-33 data item, a portion of the subtotal is distributed at the LEA level to that data item based on the ratio of what the LEA reported for the corresponding salary item to the total corresponding salary expenditures reported at the state level.

Appendix C—State Notes documents which states were subject to imputation of state payment on behalf expenditures.

## **Fiscal Years**

The fiscal year begins on July 1 and ends on June 30 for most states. The fiscal year for Alabama runs from October 1 through September 30, and the fiscal year for Nebraska and Texas runs from September 1 through August 31. F-33 survey analysts do not edit F-33 data to conform to a uniform fiscal year.

## **Transfer Items**

The F-33 file contains several items involving the transfer of funds among school districts. Local Revenues From Other School Systems (D11) consist of payments received from other school districts for providing services. Payments to Other School Systems (Q11) are expenditures made to other school districts for providing services. For each school district, D11 is included in the summary variables for total local revenue (TLOCREV) and total revenue (TOTALREV), while Q11 is included in the summary variable for total expenditure (TOTALEXP). Data users should refer to NPEFS data for state and national totals; compiling state and national totals from the

F-33 survey data would result in double counting, due to the inclusion of the D11 and Q11 transfer items.

Other transfer items include Local Revenues From Cities and Counties (D23), Payments to State Governments (L12), and Payments to Local Governments (M12). D23 revenue is included in the summary variables TLOCREV and TOTALREV. L12 and M12 expenditures are included in TOTALEXP.

### **Special Exhibit Items**

Special exhibit items are separate data items that are included in, but do not summarize to, other data items.

- Expenditures for teacher salaries are defined as base salaries paid to certified teachers and certified substitute teachers. Expenditures for teacher salaries are reported in four educational program areas: Regular (Z35), Special (Z36), Vocational (Z37), and Other (Z38). The broader instructional salaries data item (Z33) includes both expenditures for teacher salaries by program area and salaries for instructional assistants and aides. Textbook expenditures for instructional purposes (V93) are also reported as an exhibit item.
- Payments to Private Schools (V91) and Payments to Charter Schools (V92) are special exhibit items used to identify LEA expenditures for private schools and charter schools outside of the LEA. V91 and V92 do not represent total private school and charter school expenditures. Prior to FY 09, V91 and V92 expenditures were included in Current Expenditures—Instruction (E13 and TCURINST), Total Current Expenditure for Elementary/Secondary Education (TCURELSC), and TOTALEXP. Beginning with FY 09, E13, TCURINST, and TCURELSC do not include V91 and V92. (V91 and V92 are still included in TOTALEXP.)
- State Payments on Behalf of the Local Education Agency—Employee Benefits (C38) and State Payments on Behalf of the Local Education Agency—Other than Employee Benefits (C39) are included in the state revenue subtotal (TSTREV) and total revenue (TOTALREV). State direct support expenditures for and on behalf of school districts are not reported separately in the F-33 file, but are included in the expenditure data item detail as shown below in table 1.

Table 1. Destination of state payments on behalf of the Local Education Agency (LEA), by F-33 survey item: Fiscal year 2010

State payments on behalf item	Destination items
Instruction employee benefits (J13)	Employee Benefits - Instruction (V10) Current Expenditures - Instruction (E13)
Pupil support services employee benefits (J17)	Employee Benefits - Support Services - Pupils (V12) Current Expenditures - Support Services - Pupils (E17)
Instructional staff support employee benefits (J07)	Employee Benefits - Support Services - Instructional Staff (V14) Current Expenditures - Support Services - Instructional Staff (E07)
General administration employee benefits (J08)	Employee Benefits - Support Services - General Administration (V16) Current Expenditures - Support Services - General Administration (E08)
School administration employee benefits (J09)	Employee Benefits - Support Services - School Administration (V18) Current Expenditures - Support Services - School Administration (E09)
Operation/maintenance of plant (J40)	Employee Benefits - Support Services - Operation/Maintenance of Plant (V22) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40)
Student transportation employee benefits (J45)	Employee Benefits - Support Services - Student Transportation (V24) Current Expenditures - Support Services - Student Transportation (V45)
Business/central/other employee benefits (J90)	Employee Benefits - Support Services - Business/Central/Other (V38) Current Expenditures - Support Services - Business/Central/Other (V90)
Other employee benefits (J10)	Employee Benefits - Food Services (V30) Current Expenditures - Food Services (E11)
Instructional nonbenefits (J14)	Current Expenditures - Instruction (E13)
Support services nonbenefits (J96) <sup>1</sup>	Current Expenditures - Support Services - Pupils (E17) Current Expenditures - Support Services - Instructional Staff (E07) Current Expenditures - Support Services - General Administration (E08) Current Expenditures - Support Services - School Administration (E09) Current Expenditures - Support Services - Operation/Maintenance of Plant (V40) Current Expenditures - Support Services - Student Transportation (V45) Current Expenditures - Support Services - Business/Central/Other (V90)
Capital outlay (J99) <sup>2</sup>	Capital Outlay - Instructional Equipment (K09) Capital Outlay - Other Equipment (K10)

<sup>1</sup> Included in one or more of the corresponding current expenditure functions, varying from state to state.

<sup>2</sup> Included in one or more of the corresponding capital outlay categories, varying from state to state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## American Recovery and Reinvestment Act (ARRA) Data

In February of 2009, Congress passed the American Recovery and Reinvestment Act of 2009 (ARRA). The Department of Education allocated funds to the states under this legislation.<sup>6</sup> As a result of the ARRA, NCES added three data items to the F-33 survey in order to collect and analyze ARRA data at the school district level. The three additional data items provide the

<sup>6</sup> [http://www.recovery.gov/About/Pages/The\\_Act.aspx](http://www.recovery.gov/About/Pages/The_Act.aspx); accessed June 6, 2011.



necessary detail to report total ARRA expenditures, Title I revenues, and their functional allocations, such as for classroom instruction or school construction. The three additional ARRA items are:

- ARRA Revenues—Title I (HR1);
- Current Expenditures—ARRA (HE1); and
- Capital Outlay—ARRA (HE2).

The F-33 survey collected ARRA data for FY 09, FY 10, and FY 11.

### **Data Item Flags**

Beginning with FY 99, the F-33 data file contains a flag for each data item (except summary items, such as TOTALREV, TLOCREV, and TOTALEXP). The flag identifies whether the item was reported by the state, missing, edited or imputed by F-33 survey staff, or was not applicable to that school district. These companion flags can be found at the end of the data file and are identified by the name of the original data item preceded by an “FL\_” (e.g., FL\_E13 or FL\_19H).

The data item flags are as follows:

- R—As reported by the state;
- A—Edited by the analyst or imputed (formerly labeled “Adjusted”);
- S—Edited to include data for state payments made on behalf of the school systems;
- N—Not applicable; and
- M—Missing.

### **Missing, Nonapplicable, and Suppressed Data**

In the F-33 data files, CCD identifies missing data by reporting the data value as “-1.” Sometimes it is difficult to determine whether a reported zero from a state respondent represents a missing data item or a true zero. For example, small school districts often have staff and other costs that span across multiple expenditure functions. The principal of a school in a one-school LEA may also serve as the LEA superintendent. In some cases, the state might report this person’s salary under LEA administration instead of allocating the salary to both LEA administration and school administration functions. In this scenario, the zero data reported for school administration would be assigned a flag of “R.”

The original source for the student membership count (V33) in the FY 10 F-33 data file is the CCD nonfiscal 2009–10 LEA Universe Survey. Census and NCES may edit student membership counts from the CCD Local Education Agency Universe Survey if the state reports revised membership information for F-33. States generally report nonfiscal membership information for the LEA Universe Survey in the spring of the school year (e.g., report school year 2009-10 membership data in the spring of 2010). The timing of the F-33 collection is about one year after the LEA Universe Survey collection. Even though the membership data have the same reference date and definition, V33 values may not match student membership values from the CCD Local Education Agency Universe Survey for some LEAs. In the F-33 data files, CCD identifies suppressed membership data by reporting the membership as “-3” and the membership flag as a value of “A.” NCES suppresses V33 values in cases where reported LEA finances do not reflect

the number of students the LEA is financially responsible for (as reported in the CCD Local Education Agency Universe Survey). For example, special education and vocational LEAs may have suppressed membership values in the F-33 files if these LEAs report finance data associated with services provided to students that the LEAs are not financially responsible for.

Beginning with FY 10, CCD identifies submitted F-33 data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.” This suppression would only occur with numeric data items.

In the F-33 data files CCD identifies nonapplicable data by reporting the data value as “-2” and the data item flag as a value of “N.” Nonapplicable data are cases where a district does not have a particular type of revenue or expenditure. For example, for fiscally independent districts, the value for Local Revenues—Parent Government Contributions (T02) is “-2,” and the Local Revenues—Parent Government Contributions Flag (FL\_T02) is assigned a value of “N.”

Beginning with FY 10, the F-33 data file includes records for all LEAs in the CCD nonfiscal LEA Universe file that did not submit data for the survey. (These LEAs were omitted from the F-33 file in previous fiscal years.) All finance data items for these LEAs are reported as missing or nonapplicable as appropriate.

### **CCD School Universe Student Membership**

In FY 10, a Fall Membership—School Universe (MEMBERSCH) data item was added to the F-33 data file. For each LEA, MEMBERSCH is the sum of student membership for all schools in the LEA (as reported on the CCD School Universe Survey file) aggregated to the LEA level.

Per CCD student membership collection specifications, SEAs report a student’s membership for the CCD School Universe survey based on the school the student attends but report a student’s membership for the CCD LEA Universe survey based on the LEA that is financially responsible for the student.<sup>7</sup> Thus, V33 on the F-33 file reports the number of students the LEA is financially responsible for, whereas MEMBERSCH reports the number of students attending school in the LEA.

### **Nonsampling Error**

Nonsampling error is the error in an estimate arising at any stage in the survey from sources exclusive of sampling error. Nonsampling error includes coverage errors, nonresponse error, data processing or data entry errors, or reporting error that occurs because respondents misinterpret survey questions, do not follow survey instructions, or do not follow the item definitions correctly. State education policies may differ in such a way that does not allow them to map their data exactly to the CCD definitions. For example, one state may report revenues from student activities while another may not report these revenues because the state prohibits districts from collecting such revenues. Another source of nonsampling error may be variations in the reference period for the reported data. For example, CCD requests student membership data for October 1

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<sup>7</sup> Students should be reported, for CCD purposes, in the membership of the LEA that initially receives funds for that student’s education; and in the membership of the school he or she attends.” (EDFacts Membership File Specifications – N052-4-0 SY 2007-08)

of each school year, but a state may report their information for another date because they were not able to capture the data for October 1.

The F-33 universe includes all public elementary and secondary LEAs in the 50 states and the District of Columbia. All 51 state-level respondents reported F-33 data for FY 10. There are 18,247 LEAs on the FY 10 F-33 file. Finance data was reported for 17,610, or 96.5 percent, of these LEAs.

Charter school districts' reporting requirements vary from state to state. As a result, SEAs do not report finance data for charter schools uniformly. Some independent charter school districts do not submit finance data to SEAs, and, as a result, fiscal data for these schools is reported as missing in the F-33 file.

### Reference Sources for Data Definitions

Four reference sources are used in conjunction with F-33 variable descriptions and state reporting.

- *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009) can be accessed online at <http://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2009325>. This publication contains standard account codes, classification criteria, and definitions for reporting school system financial information, providing a system by which fiscal data can be reported in a comprehensive and uniform manner.
- *Governmental Accounting, Auditing, and Financial Reporting* (Gauthier 2005) can be purchased from the Government Finance Officers Association.
- *Government Finance and Employment Classification Manual* (U.S. Census Bureau 2006) can be accessed online at <http://www.census.gov/govs/classification>.
- F-33 Survey Form “Basic Instructions and Suggestions” includes a summary of definitions needed to respond to the survey (see the survey form in appendix E).

### C. Unit Identifiers

Six variables serve as the primary identification variables for each LEA on this file:

- NCES local education agency identification code (LEAID);
- Census Bureau identification code (CENSUSID);
- American National Standards Institute (ANSI)<sup>8</sup> state code (FIPST);
- ANSI county number (CONUM);
- Consolidated Statistical Area code (CSA); and
- Core-Based Statistical Area code (CBSA).<sup>9</sup>

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<sup>8</sup> American National Standards Institute (ANSI) state codes replace the Federal Information Processing Standards (FIPS) codes previously issued by the National Institute of Standards and Technology (NIST) for the 50 states, the District of Columbia, and the U.S. Island Areas. ANSI state code values map directly to the retired FIPS code values.

<sup>9</sup> In addition to these variables, there are six other LEA characterization codes: the school-level code (SCHLEV), the agency charter code (AGCHRT), the CCD Agency Nonfiscal File Match (CCDNF), the Census Bureau Fiscal File Match (CENFILE), Agency Low Grade Offered (GSLO), and Agency High Grade Offered (GSHI).

## **C.1. Identification Variables**

### **LEAID**

The NCES local education agency identification code (LEAID) is the most frequently used identifier within this data release. LEAID codes allow users to match LEA finance data with data from the nonfiscal CCD surveys (e.g., the Local Education Agency Universe Survey and the Public Elementary/Secondary School Universe Survey, which contain data on students, staff, dropouts, and graduates). The LEAID code has seven characters: a two-digit state code followed by a five-digit number that is unique to each agency within the state. This identifier generally remains the same across the years of data collection.

### **LEAID Matching Issues**

Sometimes SEAs report agencies to the F-33 survey that cannot be matched to the nonfiscal LEA universe file. The result is that the agency may not have a valid LEAID. If F-33 survey staff cannot find a matching LEA on the LEA universe file for the corresponding school year, they attempt to match the LEA to the LEA universe files for the prior and subsequent school years. In the case a match occurs, the F-33 survey will use the LEAID from the prior or subsequent year LEA universe.

The existence of a valid LEAID code does not guarantee that a match can be made with the current year LEA universe file. For example, a closed LEA on the LEA universe file will appear on the LEA universe file as closed for the year it closes only. In the subsequent school year, the SEA may not report the LEA on the LEA universe file but could report fiscal data on the F-33 file.

It is also possible for a district to receive start-up money in advance of having students and staff. Although NCES requests that states report “future” school districts on the nonfiscal LEA universe, not all states are able to report school districts until they become operational. This results in some future school districts being reported in the F-33 survey but not in the LEA Universe Survey.

Starting in FY 06, the Census Bureau assigned unique dummy LEAIDs to the LEAs without a valid LEAID. There are 6 dummy LEAIDs on the FY 10 F-33 file. Dummy LEAIDs can be recognized by having “D” in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection, unless a matching LEA universe is found in a subsequent year.

The CCD Agency Nonfiscal File Match flag (CCDNF) indicates whether a record in the F-33 file matches a record in the LEA universe file (see section C.2.). NCES matches every LEA there is F-33 data for, regardless of membership, even if the membership is reported as zero.

There are 26 LEAs on the FY 10 F-33 file that do not appear on the SY 2009-10 CCD LEA Universe Survey file (see table 2). (These LEAs are also identified on the F-33 file by having a CCDNF value equal to “0.”) Most of these LEAs are future LEAs that opened in FY 11, but had some start-up finances for FY 10. The remaining LEAs have been identified by the reporting SEAs and the Census Bureau as school systems, and reported FY 10 F-33 finance data, but do not appear on the SY 2009-10 LEA Universe Survey file.

Table 2. LEAs on the F-33 file that do not appear on the school year 2009-10 CCD LEA Universe Survey file, by state and LEAID: Fiscal year 2010

State	LEAID	LEA name on the F-33 file
Connecticut	09D0001	COMMITTEE FOR SHARED SERVICES
	09D0002	PROJECT OCEANOLOGY
Indiana	1800091	INDIANA AEROSPACE
	1800099	ROCK CREEK COMMUNITY ACADEMY
Kansas	2000349	CENTRAL PLAINS SCHOOL DISTRICT 112
	2000350	PRAIRIE HILLS SCHOOL DISTRICT 113
	2000351	RIVERSIDE SCHOOL DISTRICT 114
Minnesota	2700265	REGIONAL MANAGEMENT INFORMATION CENTER 5
	2700266	REGIONAL MANAGEMENT INFORMATION CENTER 4
	2700267	REGIONAL MANAGEMENT INFORMATION CENTER 3
	2700268	REGIONAL MANAGEMENT INFORMATION CENTER 2
	2700269	REGIONAL MANAGEMENT INFORMATION CENTER 1
	2700270	REGIONAL MANAGEMENT INFORMATION CENTER 7
	2700271	REGIONAL MANAGEMENT INFORMATION CENTER 8
New Mexico	3500121	SOUTH VALLEY PREPARATORY SCHOOL
	3500123	ABQ SIGN LANGUAGE ACADEMY
	3500124	TIERRA ADENTRO
	3500125	THE MASTER PROGRAM
	3500126	THE ASK ACADEMY
	3500127	TAOS INTEGRATED SCHOOL OF ARTS
	3500128	ACE LEADERSHIP HIGH SCHOOL
New York	36D0001	SOUTH MOUNTAIN-HICKORY COMMON SCHOOL DIST
Oklahoma	4000044	FIVE STAR INTERLOCAL COOPERATIVE
Pennsylvania	42D0001	EASTERN AREA SPECIAL SCHOOL
	42D0003	SOUTH CENTRAL AREA SPECIAL SCHOOL
	42D0004	SOUTHEASTERN AREA SPECIAL SCHOOL

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a; "Local Education Agency Universe Survey," school year 2009-10, Provisional Version 2a.

In most NCES research and publications, only those F-33 records matching the LEA universe file (CCDNF equal to "1" on the F-33 data file) and having student counts greater than zero are used in analyses. For more information on the LEAID code, please see the file documentation for the CCD school universe and LEA universe surveys, available at <http://nces.ed.gov/ccd/pubagency.asp>.

## CENSUSID

The Census Bureau identification code (CENSUSID) consists of the following items by their position in a 14-character field:

- 1–2 = Census Bureau state code;
- 3 = Agency type code;
- 4–6 = County area code;
- 7–9 = Parent school district government identifier; and
- 10–14 = Subunit of parent school district government identifier.

Positions 1 and 2 of CENSUSID (for all survey cycles) represent the Census Bureau, Governments Division state codes. Table 3 includes a complete listing of these codes.

Table 3. Census Bureau state codes in the first two positions of CENSUSID, by state: Fiscal year 2010

State name	Census Bureau state code	State name	Census Bureau state code
Alabama	01	Montana	27
Alaska	02	Nebraska	28
Arizona	03	Nevada	29
Arkansas	04	New Hampshire	30
California	05	New Jersey	31
Colorado	06	New Mexico	32
Connecticut	07	New York	33
Delaware	08	North Carolina	34
District of Columbia	09	North Dakota	35
Florida	10	Ohio	36
Georgia	11	Oklahoma	37
Hawaii	12	Oregon	38
Idaho	13	Pennsylvania	39
Illinois	14	Rhode Island	40
Indiana	15	South Carolina	41
Iowa	16	South Dakota	42
Kansas	17	Tennessee	43
Kentucky	18	Texas	44
Louisiana	19	Utah	45
Maine	20	Vermont	46
Maryland	21	Virginia	47
Massachusetts	22	Washington	48
Michigan	23	West Virginia	49
Minnesota	24	Wisconsin	50
Mississippi	25	Wyoming	51
Missouri	26		

NOTE: CENSUSID is the Census Bureau identification code.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

Position 3 of CENSUSID represents the school district's type of government. It indicates whether a school district is an administratively and fiscally independent government and, if not, what level of government has administrative and fiscal authority over the school district. This

characteristic has not remained constant over all survey cycles. For an explanation of CENSUSID changes, see the FY 02 F-33 file documentation (Berry and Cohen 2005). The agency type codes are as follows:

- 0 = State government school system;
- 1 = County-dependent school system;
- 2 = City-dependent school system;
- 3 = Township-dependent school system; and
- 5 = Independent school system.

The Census Bureau uses extensive criteria to determine whether an LEA is a government entity and, if so, the agency type of the LEA. This criteria includes, but is not limited to, the LEA's authority to levy taxes, the LEA's ability to determine its own budget without review from other local governments, and how the members of the LEA's school board were appointed (U.S. Census Bureau 2006). If the Census Bureau determined an LEA should not be classified as a government entity, the CENSUSID for the LEA is reported as "N" in the F-33 file.

Positions 4–6 of CENSUSID represent the county area code. County area codes generally reflect alphabetically ordered numbering of counties for each state. Positions 7–9 uniquely identify a government unit, regardless of type. After the FY 93 survey cycle, the Census Bureau added unique identifiers (positions 10 through 14) to further specify subunits of parent governments. For some districts, CENSUSID may change across survey cycles due to boundary changes or changes in governmental control.

### **Geographic Variables**

Four variables in the F-33 file allow records to be identified with specific geographic areas:

- **FIPST** is the ANSI state code. Table 4 presents ANSI state codes by state name and state abbreviation.
- **CONUM** is the ANSI county number. It consists of the two-digit ANSI state code and a three-digit county identification number. County numbers for each state can be found at <http://www.census.gov/geo/www/ansi/countylookup.html>.
- **CBSA** is the Core-Based Statistical Area code. CBSA refers collectively to metropolitan and micropolitan statistical areas. Each metropolitan statistical area must have at least one urbanized area of 50,000 or more inhabitants. Each micropolitan statistical area must have at least one urban cluster of at least 10,000 but less than 50,000 population.<sup>10</sup>
- **CSA** is the Combined Statistical Area code. A CSA consists of two or more adjacent CBSAs.

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<sup>10</sup> For information about CBSA and CSA definitions, see [http://www.census.gov/geo/www/2010census/gtc/gtc\\_cbsa.html](http://www.census.gov/geo/www/2010census/gtc/gtc_cbsa.html).

Table 4. State abbreviations and American National Standards Institute (ANSI) state codes, by state: Fiscal year 2010

State	State abbreviation	ANSI state code	State	State abbreviation	ANSI state code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
District of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	39
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

SOURCE: U.S. Census Bureau, Geography Division, Geographic Standards and Criteria Branch. (2010) "Codes for the Identification of the states, the District of Columbia, Puerto Rico, and the Insular Areas of the United States" (INCITS 38:2009).

## C. 2 Other Unit Characterization Codes

### School-level Codes

School-level codes (SCHLEV) describe the level of education provided within each school district:<sup>11</sup> SCHLEV codes "01," "02," and "03" are assigned based on the student membership reported on the CCD school universe file. The valid F-33 SCHLEV codes are defined as follows:

- 01 = Elementary school system only—the lowest grade with students is less than grade 9 and the highest grade with students is less than grade 9;
- 02 = Secondary school system only—the lowest grade with students is greater than grade 6 and the highest grade with students is greater than grade 8;

<sup>11</sup> Starting with FY 08, the assignment of SCHLEV codes for an LEA was changed to a new method to ensure that SCHLEV codes were consistent with student enrollments by grade. Prior to FY 08, the Census Bureau assigned SCHLEV codes using a different methodology. SCHLEV has a different definition than the school-level code (LEVEL) in the CCD School Universe file.



- 03 = Elementary/Secondary school system—the lowest grade with students is less than grade 7 and the highest grade with students is greater than grade 8;
- 05 = Vocational or special education system;
- 06 = Nonoperating school system that exists for administrative purposes only and does not operate its own schools. SCHLEV code “06” is also assigned for LEAs that closed shortly before the start of the fiscal year or are scheduled to open in a future fiscal year but still reported revenue or expenditure information for the current fiscal year; and
- 07 = Education service agency (ESA).

ESAs are coded as “07” regardless of whether or not they provide general, special, or vocational education services. Special, vocational, and alternative education schools are identified in the CCD school universe file, which can be matched to the F-33 file by LEAID to determine the type of services an agency provides.

### **AGCHRT Codes**

Charter schools provide free public elementary and/or secondary education to eligible students under a specific charter granted by the state legislature or other appropriate authority, and are designated by said authority to be a charter school. In some instances, charter schools do not have to comply with significant state or local rules that normally govern the operation and management of public schools. A developer creates a charter school as a public school or a charter school is adapted from an existing public school. A charter school provides a program of elementary or secondary education (or both), and operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the school’s chartering agency. Charter schools are subject to all applicable federal, state, and local health and safety requirements; federal civil rights laws; and are subject to all applicable state laws and regulations. Charter schools may be operated by a regular school district, a university, or a private organization or they may be independent, self-governing entities. CCD nonfiscal standards require all schools, including charter schools, to be associated with a school district. In cases where a charter school is not associated with a reported school district, NCES creates a separate school district record for the charter school.

The AGCHRT code is used to identify districts with charter schools. The codes are as follows:

- 1 = All associated schools are charter schools;
- 2 = All associated schools are charter and noncharter schools;
- 3 = All associated schools are noncharter schools; and
- N = Not applicable or code could not be determined (assigned to school systems in the F-33 file, such as ESAs, that do not operate schools, as well as to districts that are not in the CCD LEA universe files).

### **CCDNF**

The CCDNF variable indicates whether a record in the F-33 file matches a record in the CCD LEA universe file: “0” indicates that the record does not match; “1” indicates that the record does match.

## **CENFILE**

The CENFILE variable identifies records in the F-33 data file released by NCES that are not found in the Census Bureau's version of the data file. All school districts in the Census Bureau release must meet the criteria for being a government entity or a dependent agency of a government entity. In certain cases, districts provide public education, but do not meet these criteria. As a result, CCD files include independent charter school districts that are not included in the Census Bureau data file. A CENFILE value of "0" identifies districts that are not in the Census Bureau file; a value of "1" identifies those that are in the Census Bureau file.

## **GSLO and GSHI**

Agency Low Grade Offered (GSLO) and Agency High Grade Offered (GSHI) comprise the grade span for the LEA. The GSLO variable indicates the lowest grade offered; the GSHI variable indicates the highest grade offered.

## **D. Weights**

The F-33 file includes a WEIGHT variable. For FY 91, FY 93, and FY 94 the F-33 survey was a sample survey, and the WEIGHT variable was used to create weighted estimates for these data releases. For FY 90, FY 92, and FY 95 through FY 10 the F-33 survey was a universe survey, and all records in these releases have a WEIGHT value of "1." Despite F-33 being a universe survey in recent years, NCES maintains the WEIGHT variable to provide consistency across data files.

## **E. Changes to the F-33 Survey**

Several changes to the F-33, including a major expansion of the survey form beginning with the FY 92 collection, have been implemented over the life cycle of the survey. Data users interested in conducting longitudinal analysis should consult prior F-33 file documentation (Berry and Cohen 2005) for a summary of historical changes. The most recent changes to the survey are summarized below. File documentation from previous years can be found at <http://nces.ed.gov/ccd/f33agency.asp>.

## **Unit Identifiers**

Starting with FY 98, two variables that describe the nature of school districts and their relation to other surveys and data files were added: AGCHRT and CENFILE.

- AGCHRT identifies school districts with charter schools.
- CENFILE identifies those districts that are available in the U.S. Census Bureau's version of the F-33 school district file.

Starting with FY 06, dummy LEAIDs were assigned to agencies where a valid LEAID code was not available. The dummy LEAIDs can be recognized by having "D" in the third position of the LEAID. Dummy LEAIDs will remain the same across the years of data collection (see section C.1.).

Prior to FY 09, an LEA could have its name spelled differently in the F-33 file and in the CCD LEA Universe file (e.g., for the LEA with LEAID "0100005," the name in the F-33 file was

“Albertville City School District” and the name in the CCD LEA Universe file was “Albertville City”). Starting with FY 09, the name of an LEA in CCD LEA Universe file was used as the name of the LEA in the F-33 file.

### **Special Exhibit Items**

In FY 04, teacher salary and textbook exhibit items were added to the survey form. These items are described in section II. B and in the glossary (see appendix B).

### **Federal Revenue Distributed by State Governments**

In the FY 05 survey, the data item Federal Revenue—Bilingual Education (B11) was moved from the “federal revenue direct” section to the “federal revenue through the state” section. The change was made as a result of changes in the allocation of Bilingual Education funds by the U.S. Department of Education.

### **Suppressed Data**

Starting in FY 06, NCES suppressed student membership (V33) in cases where reported LEA finances did not reflect the number of students the LEA is financially responsible for (as reported in the CCD Local Education Agency Universe Survey). A value of “-3” was used in the data file to represent student membership values suppressed by NCES (see section II. B) if reported LEA finances did not reflect the student membership count for the LEA.

Starting in FY 10, NCES also suppressed any numerical data that do not meet NCES data quality standards by reporting the data item as “-9” and data item flag as “A.”

### **Local Revenue Items**

In FY 06, four local revenue items were added to the survey form. They are Local Revenue—Rents and Royalties (A40), Local Revenue—Sale of Property (U11), Local Revenue—Fines and Forfeits (U30), and Local Revenue—Private Contributions (U50).

### **Missing Data**

Starting in FY 07, “-1” was used in the data file to represent missing values in student membership count (V33). However, the FY 10 F-33 file does not contain any missing membership values.

Starting in FY 10, the F-33 data file includes records for all LEAs in the CCD LEA universe file (excluding LEAs located in U.S. territories) that did not submit data for the F-33 survey. In previous fiscal years, nonresponding LEAs were omitted from the F-33 file. All finance data items for these LEAs are now reported as missing or nonapplicable as appropriate.

## **Payments to Private Schools and Charter Schools**

Commencing in FY 09, payments to private schools and charter schools (V91 and V92) were excluded from Current Expenditures-Instruction (E13), Total current Expenditures-Instruction (TCURINST), and Total Current Expenditures for Elementary/ Secondary Education (TCURELSC).

## **ARRA Data**

In FY 09, three data items related to the American Recovery and Reinvestment Act of 2009 (ARRA) were added to the survey form. They are ARRA Revenues—Title I (HR1), Current Expenditures—ARRA (HE1), and Capital Outlay—ARRA (HE2).

## **Title V, Part A Federal Revenue**

In FY 10, the Federal Revenue—Thru State—Title V, Part A (C18) data item was removed from the F-33 survey form and data file. Federal funding for the Title V, Part A program expired September 30, 2009. Any residual funding LEAs received for Title V, Part A is included in the Federal Revenue—Thru State—Other (C20) data item.

## **CCD School Universe Student Membership**

In FY 10, the F-33 data file added a Fall Membership—School Universe (MEMBERSCH) data item. For each LEA, MEMBERSCH is the sum of student membership for all schools in the LEA (as reported on the CCD School Universe Survey file) aggregated to the LEA level.

## **F. Data File Formats, Names, and Versions**

### **File Formats**

Data are available in two formats—SAS datasets (.sas7bdat) and tab-separated values text files (.txt).

### **File Names**

The names of the FY 10 releases are as follows:

- Sdf101a.sas7bdat (SAS dataset)
- Sdf101a.txt (text file)

The first five characters indicate the file contents and year, and the last two characters indicate the file version. “Sdf” stands for school district finance, “10” stands for FY 10, “1” indicates that the file is a provisional version by NCES, and “a” indicates this is the first version of this provisional file released by NCES.

## **File Versions**

NCES maintains strict version control of CCD files. File versions are identified by one numeric character and one alphabetic character. The number corresponds with the release version (e.g., “1” is the first release, “2” is the second release, etc.). The letter “a” also corresponds to a public release.<sup>12</sup> For school year 2009-10 (FY 10), the “1a” file is the first provisional file release.

NCES releases a provisional data file (Version 1a) after a publication using the data has been released. (NCES standards require that an NCES publication using the data be released before the data are released.) Data in provisional data files have undergone an intensive review and editing process. NCES may update the file if SEAs report revised data to address errors in the provisional data file.

The data source for the NCES First Look report entitled *Revenues and Expenditures for Public Elementary and Secondary School Districts: School Year 2009-10 (Fiscal Year 2010)* is the FY 10 F-33 provisional data file. This report provides users with an opportunity to access provisional F-33 data that have been fully reviewed and edited. Final data, including revisions to the provisional data submitted by the SEAs after the close of data collection, will be available during the following collection year.

In subsequent fiscal years, preliminary F-33 data will be released in an effort to provide earlier access to the data. The preliminary data will be subject to one round of data review and editing. The release of preliminary data will be followed by a release of provisional data. The provisional data will be an update to the previously released preliminary data, and will be subject to a more extensive review and editing process. Revisions submitted after the provisional data file has been finalized will be incorporated in the final data file for each fiscal year. Final data files will be released at the time of the release of preliminary data for the following year.

## **Guidelines for Using the Flat ASCII Data File**

When using the flat ASCII data file, care should be taken to label the identification number variables (e.g., the ANSI state code, CENSUSID, LEAID, etc.) as character fields. This is necessary in order to retain the leading zero in many of the identification numbers. It is necessary to keep the leading zeroes when merging these data with other files. This can be accomplished in Excel by using the “Import Wizard” to select the identification number fields and set them as text fields.

### **G. State Notes**

Appendix C—State Notes contains information from SEA respondents regarding any significant changes in the data they are reporting and the beginning and end dates of the fiscal year. This documentation reports these comments as stated by the respondent with minimal editing by NCES.

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<sup>12</sup> Letters “b” through “z” are used for internal version control.

## **H. Survey Form**

The F-33 survey form contains items that do not appear in the data file. They are referred to as “Special Processing Items” and are used in processing F-33 data. These items are listed in Part IX of the survey form and include T07, J13, J17, J07, J08, J09, J40, J45, J90, J10, J12, J11, B23, J14, J95, J96, J97, J98, and J99. Appendix E provides this form, which can be viewed and printed using Adobe Reader.

## References

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## **Appendix A—Record Layout and Descriptions of Data Items**



## Appendix A—Record Layout and Descriptions of Data Items

File name = Sdf101a.sas7bdat, Fiscal year 2010

Number of variables = 256

Number of observations = 18,247

Release: 1a, May 2013

Name	Order	Type	Label
LEAID	1	Character	NATIONAL CENTER FOR EDUCATION STATISTICS (NCES) 7-DIGIT LOCAL EDUCATION AGENCY ID
CENSUSID	2	Character	CENSUS BUREAU 14-DIGIT GOVERNMENT ID
FIPST	3	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) STATE CODE
CONUM	4	Character	AMERICAN NATIONAL STANDARDS INSTITUTE (ANSI) COUNTY CODE – digits 1 and 2 are the ANSI state code; digits 3–5 are the ANSI county code
CSA	5	Character	CONSOLIDATED STATISTICAL AREA
CBSA	6	Character	CORE-BASED STATISTICAL AREA
NAME	7	Character	NAME OF LOCAL EDUCATION AGENCY
STNAME	8	Character	STATE NAME
STABBR	9	Character	STATE ABBREVIATION
SCHLEV	10	Character	SCHOOL-LEVEL CODE 01 = Elementary school system only 02 = Secondary school system only 03 = Elementary/secondary school system 05 = Vocational or special education school system 06 = Nonoperating school system 07 = Education service agency
AGCHRT	11	Character	AGENCY CHARTER CODE 1 = All associated schools are charter schools 2 = All associated schools are charter and noncharter schools 3 = All associated schools are noncharter schools N = Not applicable or code could not be determined
YEAR	12	Character	YEAR OF DATA
CCDNF	13	Character	COMMON CORE OF DATA (CCD) AGENCY NONFISCAL FILE MATCH 0 = Does not match CCD Local Education Agency Universe file 1 = Matches CCD Local Education Agency Universe file
CENFILE	14	Character	CENSUS BUREAU FISCAL FILE MATCH 0 = Does not match Census Bureau fiscal file 1 = Matches Census Bureau fiscal file
GSLO	15	Character	AGENCY LOW GRADE OFFERED
GSHI	16	Character	AGENCY HIGH GRADE OFFERED
V33	17	Numeric	FALL MEMBERSHIP
MEMBERSCH	18	Numeric	FALL MEMBERSHIP - SCHOOL UNIVERSE
TOTALREV	19	Numeric	TOTAL REVENUE (equals TFEDREV + TSTREV + TLOCREV)
TFEDREV	20	Numeric	TOTAL FEDERAL REVENUE (equals C14 + C15 + C16 + C17 + C19 + B11 + C20 + C25 + C36 + B10 + B12 + B13)
C14	21	Numeric	FEDERAL REVENUE - THRU STATE TITLE I

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
C15	22	Numeric	FEDERAL REVENUE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
C16	23	Numeric	FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
C17	24	Numeric	FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
C19	25	Numeric	FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
B11	26	Numeric	FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
C20	27	Numeric	FEDERAL REVENUE - THRU STATE - OTHER
C25	28	Numeric	FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
C36	29	Numeric	FEDERAL REVENUE - NONSPECIFIED
B10	30	Numeric	FEDERAL REVENUE - DIRECT - IMPACT AID
B12	31	Numeric	FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
B13	32	Numeric	FEDERAL REVENUE - DIRECT - OTHER
TSTREV	33	Numeric	TOTAL STATE REVENUE (equals C01 + C04 + C05 + C06 + C07 + C08 + C09 + C10 + C11 + C12 + C13 + C35 + C38 + C39)
C01	34	Numeric	STATE REVENUE - GENERAL FORMULA ASSISTANCE
C04	35	Numeric	STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
C05	36	Numeric	STATE REVENUE - SPECIAL EDUCATION PROGRAMS
C06	37	Numeric	STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
C07	38	Numeric	STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
C08	39	Numeric	STATE REVENUE - GIFTED AND TALENTED PROGRAMS
C09	40	Numeric	STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
C10	41	Numeric	STATE REVENUE - SCHOOL LUNCH PROGRAMS
C11	42	Numeric	STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
C12	43	Numeric	STATE REVENUE - TRANSPORTATION PROGRAMS
C13	44	Numeric	STATE REVENUE - OTHER PROGRAMS
C35	45	Numeric	STATE REVENUE - NONSPECIFIED
C38	46	Numeric	STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
C39	48	Numeric	STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
TLOCREV	48	Numeric	TOTAL LOCAL REVENUE (equals T02 + T06 + T09 + T15 + T40 + T99 + D11 + D23 + A07 + A08 + A09 + A11 + A13 + A15 + A20 + A40 + U11 + U22 + U30 + U50 + U97 + C24)
T02	49	Numeric	LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
T06	50	Numeric	LOCAL REVENUE - PROPERTY TAXES
T09	51	Numeric	LOCAL REVENUE - GENERAL SALES TAXES
T15	52	Numeric	LOCAL REVENUE - PUBLIC UTILITY TAXES
T40	53	Numeric	LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
T99	54	Numeric	LOCAL REVENUE - ALL OTHER TAXES
D11	55	Numeric	LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
D23	56	Numeric	LOCAL REVENUE - FROM CITIES AND COUNTIES
A07	57	Numeric	LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
A08	58	Numeric	LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
A09	59	Numeric	LOCAL REVENUE - SCHOOL LUNCH
A11	60	Numeric	LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
A13	61	Numeric	LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
A15	62	Numeric	LOCAL REVENUE - STUDENTS FEES, NONSPECIFIED
A20	63	Numeric	LOCAL REVENUE - OTHER SALES AND SERVICES
A40	64	Numeric	LOCAL REVENUE - RENTS AND ROYALTIES
U11	65	Numeric	LOCAL REVENUE - SALE OF PROPERTY
U22	66	Numeric	LOCAL REVENUE - INTEREST EARNINGS
U30	67	Numeric	LOCAL REVENUE - FINES AND FORFEITS
U50	68	Numeric	LOCAL REVENUE - PRIVATE CONTRIBUTIONS
U97	69	Numeric	LOCAL REVENUE - MISCELLANEOUS
C24	70	Numeric	NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
TOTALEXP	71	Numeric	TOTAL EXPENDITURES (equals TCURELSC + TNONELSE + TCAPOUT + L12 + M12 + Q11 + I86 + V91 + V92)
TCURELSC	72	Numeric	TOTAL CURRENT EXPENDITURES FOR ELEMENTARY/SECONDARY EDUCATION (equals TCURINST + TCURSSVC + TCUROTH)
TCURINST	73	Numeric	TOTAL CURRENT EXPENDITURES - INSTRUCTION (equals E13)
E13	74	Numeric	CURRENT EXPENDITURES - INSTRUCTION
V91	75	Numeric	PAYMENTS TO PRIVATE SCHOOLS
V92	76	Numeric	PAYMENTS TO CHARTER SCHOOLS
TCURSSVC	77	Numeric	TOTAL CURRENT EXPENDITURES - SUPPORT SERVICES (equals E17 + E07 + E08 + E09 + V40 + V45 + V90 + V85)
E17	78	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
E07	79	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
E08	80	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
E09	81	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V40	82	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V45	83	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V90	84	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/OTHER
V85	85	Numeric	CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
TCUROTH	86	Numeric	TOTAL CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY (equals E11 + V60 + V65)
E11	87	Numeric	CURRENT EXPENDITURES - FOOD SERVICES
V60	88	Numeric	CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
V65	89	Numeric	CURRENT EXPENDITURES - OTHER ELSEC
TNONELSE	90	Numeric	TOTAL NON-ELEMENTARY/SECONDARY EXPENDITURES (equals V70 + V75 + V80)

## Appendix A—Record Layout and Descriptions of Data Items

Name	Order	Type	Label
V70	91	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
V75	92	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
V80	93	Numeric	NON- ELEMENTARY/SECONDARY EXPENDITURES - OTHER
TCAPOUT	94	Numeric	TOTAL CAPITAL OUTLAY EXPENDITURES (equals F12 + G15 + K09 + K10 + K11)
F12	95	Numeric	CAPITAL OUTLAY - CONSTRUCTION
G15	96	Numeric	CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
K09	97	Numeric	CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
K10	98	Numeric	CAPITAL OUTLAY - OTHER EQUIPMENT
K11	99	Numeric	CAPITAL OUTLAY - NONSPECIFIED EQUIPMENT
L12	100	Numeric	PAYMENTS TO STATE GOVERNMENTS
M12	101	Numeric	PAYMENTS TO LOCAL GOVERNMENTS
Q11	102	Numeric	PAYMENTS TO OTHER SCHOOL SYSTEMS
I86	103	Numeric	INTEREST ON DEBT
Z32	104	Numeric	TOTAL SALARIES
Z33	105	Numeric	SALARIES - INSTRUCTION
Z35	106	Numeric	TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
Z36	107	Numeric	TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
Z37	108	Numeric	TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
Z38	109	Numeric	TEACHER SALARIES - OTHER EDUCATION PROGRAMS
V11	110	Numeric	SALARIES - SUPPORT SERVICES - PUPILS
V13	111	Numeric	SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V15	112	Numeric	SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
V17	113	Numeric	SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V21	114	Numeric	SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V23	115	Numeric	SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
V37	116	Numeric	SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V29	117	Numeric	SALARIES - FOOD SERVICES
Z34	118	Numeric	TOTAL EMPLOYEE BENEFITS
V10	119	Numeric	EMPLOYEE BENEFITS - INSTRUCTION
V12	120	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
V14	121	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTIONAL STAFF
V16	122	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - GENERAL ADMINISTRATION
V18	123	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
V22	124	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
V24	125	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
V38	126	Numeric	EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/OTHER
V30	127	Numeric	EMPLOYEE BENEFITS - FOOD SERVICES
V32	128	Numeric	EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
V93	129	Numeric	TEXTBOOKS
_19H	130	Numeric	LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_21F	131	Numeric	LONG TERM DEBT - ISSUED DURING FISCAL YEAR
_31F	132	Numeric	LONG TERM DEBT - RETIRED DURING FISCAL YEAR
_41F	133	Numeric	LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
_61V	134	Numeric	SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
_66V	135	Numeric	SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
W01	136	Numeric	ASSETS - SINKING FUND
W31	137	Numeric	ASSETS - BOND FUND
W61	138	Numeric	ASSETS - OTHER FUNDS
HR1	139	Numeric	AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) REVENUE - TITLE I
HE1	140	Numeric	CURRENT EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
HE2	141	Numeric	CAPITAL OUTLAY EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
WEIGHT	142	Numeric	WEIGHT
FL_V33	143	Character	FLAG - FALL MEMBERSHIP
FL_MEMBERSCH	144	Character	FLAG - FALL MEMBERSHIP - SCHOOL UNIVERSE
FL_C14	145	Character	FLAG - FEDERAL REVENUE - THRU STATE - TITLE I
FL_C15	146	Character	FLAG - FEDERAL REVENUE - THRU STATE - INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
FL_C16	147	Character	FLAG - FEDERAL REVENUE - THRU STATE - MATH, SCIENCE, AND TEACHER QUALITY
FL_C17	148	Character	FLAG - FEDERAL REVENUE - THRU STATE - SAFE AND DRUG FREE SCHOOLS
FL_C19	149	Character	FLAG - FEDERAL REVENUE - THRU STATE - VOCATIONAL AND TECH EDUCATION
FL_B11	150	Character	FLAG - FEDERAL REVENUE - THRU STATE - BILINGUAL EDUCATION
FL_C20	151	Character	FLAG - FEDERAL REVENUE - THRU STATE - OTHER
FL_C25	152	Character	FLAG - FEDERAL REVENUE - THRU STATE - CHILD NUTRITION ACT
FL_C36	153	Character	FLAG - FEDERAL REVENUE - NONSPECIFIED
FL_B10	154	Character	FLAG - FEDERAL REVENUE - DIRECT - IMPACT AID
FL_B12	155	Character	FLAG - FEDERAL REVENUE - DIRECT - INDIAN EDUCATION
FL_B13	156	Character	FLAG - FEDERAL REVENUE - DIRECT - OTHER
FL_C01	157	Character	FLAG - STATE REVENUE - GENERAL FORMULA ASSISTANCE
FL_C04	158	Character	FLAG - STATE REVENUE - STAFF IMPROVEMENT PROGRAMS
FL_C05	159	Character	FLAG - STATE REVENUE - SPECIAL EDUCATION PROGRAMS
FL_C06	160	Character	FLAG - STATE REVENUE - COMPENSATORY AND BASIC SKILLS PROGRAMS
FL_C07	161	Character	FLAG - STATE REVENUE - BILINGUAL EDUCATION PROGRAMS
FL_C08	162	Character	FLAG - STATE REVENUE - GIFTED AND TALENTED PROGRAMS
FL_C09	163	Character	FLAG - STATE REVENUE - VOCATIONAL EDUCATION PROGRAMS
FL_C10	164	Character	FLAG - STATE REVENUE - SCHOOL LUNCH PROGRAMS
FL_C11	165	Character	FLAG - STATE REVENUE - CAPITAL OUTLAY AND DEBT SERVICES PROGRAMS
FL_C12	166	Character	FLAG - STATE REVENUE - TRANSPORTATION PROGRAMS

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_C13	167	Character	FLAG - STATE REVENUE - OTHER PROGRAMS
FL_C35	168	Character	FLAG - STATE REVENUE - NONSPECIFIED
FL_C38	169	Character	FLAG - STATE REVENUE ON BEHALF - EMPLOYEE BENEFITS
FL_C39	170	Character	FLAG - STATE REVENUE ON BEHALF - NOT EMPLOYEE BENEFITS
FL_T02	171	Character	FLAG - LOCAL REVENUE - PARENT GOVERNMENT CONTRIBUTIONS (DEPENDENT SCHOOL SYSTEMS)
FL_T06	172	Character	FLAG - LOCAL REVENUE - PROPERTY TAXES
FL_T09	173	Character	FLAG - LOCAL REVENUE - GENERAL SALES TAXES
FL_T15	174	Character	FLAG - LOCAL REVENUE - PUBLIC UTILITY TAXES
FL_T40	175	Character	FLAG - LOCAL REVENUE - INDIVIDUAL AND CORPORATE INCOME TAXES
FL_T99	176	Character	FLAG - LOCAL REVENUE - ALL OTHER TAXES
FL_D11	177	Character	FLAG - LOCAL REVENUE - FROM OTHER SCHOOL SYSTEMS
FL_D23	178	Character	FLAG - LOCAL REVENUE - FROM CITIES AND COUNTIES
FL_A07	179	Character	FLAG - LOCAL REVENUE - TUITION FEES FROM PUPILS AND PARENTS
FL_A08	180	Character	FLAG - LOCAL REVENUE - TRANSPORTATION FEES FROM PUPILS AND PARENTS
FL_A09	181	Character	FLAG - LOCAL REVENUE - SCHOOL LUNCH
FL_A11	182	Character	FLAG - LOCAL REVENUE - TEXTBOOK SALES AND RENTALS
FL_A13	183	Character	FLAG - LOCAL REVENUE - DISTRICT ACTIVITY RECEIPTS
FL_A15	184	Character	FLAG - LOCAL REVENUE - STUDENT FEES, NONSPECIFIED
FL_A20	185	Character	FLAG - LOCAL REVENUE - OTHER SALES AND SERVICES REVENUE
FL_A40	186	Character	FLAG - LOCAL REVENUE - RENTS AND ROYALTIES
FL_U11	187	Character	FLAG - LOCAL REVENUE - SALE OF PROPERTY
FL_U22	188	Character	FLAG - LOCAL REVENUE - INTEREST EARNINGS
FL_U30	189	Character	FLAG - LOCAL REVENUE - FINES AND FORFEITS
FL_U50	190	Character	FLAG - LOCAL REVENUE - PRIVATE CONTRIBUTIONS
FL_U97	191	Character	FLAG - LOCAL REVENUE - MISCELLANEOUS
FL_C24	192	Character	FLAG - NCES LOCAL REVENUE, CENSUS BUREAU STATE REVENUE
FL_E13	193	Character	FLAG - CURRENT EXPENDITURES - INSTRUCTION
FL_V91	194	Character	FLAG - PAYMENTS TO PRIVATE SCHOOLS
FL_V92	195	Character	FLAG - PAYMENTS TO CHARTER SCHOOLS
FL_E17	196	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - PUPILS
FL_E07	197	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_E08	198	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_E09	199	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V40	200	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V45	201	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES - STUDENT TRANSPORT
FL_V90	202	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES BUSINESS/CENTRAL/ OTHER
FL_V85	203	Character	FLAG - CURRENT EXPENDITURES - SUPPORT SERVICES NONSPECIFIED
FL_E11	204	Character	FLAG - CURRENT EXPENDITURES - FOOD SERVICES

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_V60	205	Character	FLAG - CURRENT EXPENDITURES - ENTERPRISE OPERATIONS
FL_V65	206	Character	FLAG - CURRENT EXPENDITURES - OTHER ELEMENTARY/SECONDARY
FL_V70	207	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - COMMUNITY SERVICES
FL_V75	208	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - ADULT EDUCATION
FL_V80	209	Character	FLAG - NON-ELEMENTARY/SECONDARY EXPENDITURES - OTHER
FL_F12	210	Character	FLAG - CAPITAL OUTLAY - CONSTRUCTION
FL_G15	211	Character	FLAG - CAPITAL OUTLAY - LAND AND EXISTING STRUCTURES
FL_K09	212	Character	FLAG - CAPITAL OUTLAY - INSTRUCTIONAL EQUIPMENT
FL_K10	213	Character	FLAG - CAPITAL OUTLAY - OTHER EQUIPMENT
FL_K11	214	Character	FLAG - CAPITAL OUTLAY - UNSPECIFIED EQUIPMENT
FL_L12	215	Character	FLAG - PAYMENTS TO STATE GOVERNMENTS
FL_M12	216	Character	FLAG - PAYMENTS TO LOCAL GOVERNMENTS
FL_Q11	217	Character	FLAG - PAYMENTS TO OTHER SCHOOL SYSTEMS
FL_I86	218	Character	FLAG - INTEREST ON DEBT
FL_Z32	219	Character	FLAG - TOTAL SALARIES
FL_Z33	220	Character	FLAG - SALARIES - INSTRUCTION
FL_Z35	221	Character	FLAG - TEACHER SALARIES - REGULAR EDUCATION PROGRAMS
FL_Z36	222	Character	FLAG - TEACHER SALARIES - SPECIAL EDUCATION PROGRAMS
FL_Z37	223	Character	FLAG - TEACHER SALARIES - VOCATIONAL EDUCATION PROGRAMS
FL_Z38	224	Character	FLAG - TEACHER SALARIES - OTHER EDUCATION PROGRAMS
FL_V11	225	Character	FLAG - SALARIES - SUPPORT SERVICES - PUPILS
FL_V13	226	Character	FLAG - SALARIES - SUPPORT SERVICES - INSTRUCTIONAL STAFF
FL_V15	227	Character	FLAG - SALARIES - SUPPORT SERVICES - GENERAL ADMINISTRATION
FL_V17	228	Character	FLAG - SALARIES - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V21	229	Character	FLAG - SALARIES - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V23	230	Character	FLAG - SALARIES - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V37	231	Character	FLAG - SALARIES - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V29	232	Character	FLAG - SALARIES - FOOD SERVICE
FL_Z34	233	Character	FLAG - TOTAL EMPLOYEE BENEFITS
FL_V10	234	Character	FLAG - EMPLOYEE BENEFITS - INSTRUCTION
FL_V12	235	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - PUPILS
FL_V14	236	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - INSTRUCTION STAFF
FL_V16	237	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - GEN ADMIN
FL_V18	238	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - SCHOOL ADMINISTRATION
FL_V22	239	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - OPERATION AND MAINTENANCE OF PLANT
FL_V24	240	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - STUDENT TRANSPORTATION
FL_V38	241	Character	FLAG - EMPLOYEE BENEFITS - SUPPORT SERVICES - BUSINESS/CENTRAL/ OTHER
FL_V30	242	Character	FLAG - EMPLOYEE BENEFITS - FOOD SERVICES
FL_V32	243	Character	FLAG - EMPLOYEE BENEFITS - ENTERPRISE OPERATIONS

## Appendix A—Record Layout and Descriptions of Data Items

<b>Name</b>	<b>Order</b>	<b>Type</b>	<b>Label</b>
FL_V93	244	Character	FLAG - TEXTBOOKS
FL_19H	245	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_21F	246	Character	FLAG - LONG TERM DEBT - ISSUED DURING FISCAL YEAR
FL_31F	247	Character	FLAG - LONG TERM DEBT - RETIRED DURING FISCAL YEAR
FL_41F	248	Character	FLAG - LONG TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_61V	249	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT BEGINNING OF FISCAL YEAR
FL_66V	250	Character	FLAG - SHORT TERM DEBT - OUTSTANDING AT END OF FISCAL YEAR
FL_W01	251	Character	FLAG - ASSETS - SINKING FUND
FL_W31	252	Character	FLAG - ASSETS - BOND FUND
FL_W61	253	Character	FLAG - ASSETS - OTHER FUNDS
FL_HR1	254	Character	FLAG - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) REVENUE - TITLE I
FL_HE1	255	Character	FLAG - CURRENT EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) - ARRA
FL_HE2	256	Character	FLAG - CAPITAL OUTLAY EXPENDITURES - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) - ARRA



## **Appendix B—Glossary**

## Appendix B—Glossary

This glossary applies to the Common Core of Data School District Finance Survey (F-33). When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES accounting handbook, *Financial Accounting for Local and State School Systems: 2009 Edition* (Allison, Honegger, and Johnson 2009).

**bond funds:** Funds established to account for the proceeds of bond issues pending their disbursement. [W31]

**capital outlay:** Direct expenditure for construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current expenditure. [TCAPOUT is the sum of F12, G15, K09, K10, and K11]

**capital outlay from the American Recovery and Reinvestment Act (ARRA) funds:** Includes ARRA expenditures made for capital outlays. [HE2]

**cash and investments:** Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.), except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets. [W01, W31, W61]

**CCD:** Common Core of Data. A group of public elementary/secondary education surveys of NCES. CCD data are collected from the administrative records systems of each state's department of education. The CCDNF variable in the F-33 file indicates whether a record in that file matches a record in the nonfiscal CCD Local Education Agency Universe file.

**Census Bureau state, NCES local revenue:** See “local revenue—NCES local, Census Bureau state revenue.”

**charter schools:** Charter schools are public schools that are exempt from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school's developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws; and operates in accordance with state law. Charter schools may be operated by a regular school district or they may be self-governing entities. [AGCHRT]

**construction:** Production of fixed works and structures and additions, replacements, and major alterations thereto, including the planning and design of specific projects, site improvements, and the provision of equipment and facilities that are integral parts of a structure. Includes construction undertaken either on a contractual basis by private contractors or through a government's own staff (i.e., force account). [F12]

## Appendix B—Glossary

**current expenditure:** Expenditure for Instruction (TCURINST), Support Services (TCURSSVC), and Other Elementary/Secondary Programs (TCUROTH). Includes salaries, employee benefits, purchased services, and supplies, as well as payments made by states on behalf of school districts. Also includes transfers made by school districts into their own retirement system. Excludes expenditure for Non-Elementary/Secondary Programs (TNONELSE), debt service, capital outlay, and transfers to other governments or school districts. Beginning with FY 09, current expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). This item is formally called “Current Expenditures for Public Elementary/Secondary Education.” [TCURELSC is the sum of TCURINST, TCURSSVC, and TCUROTH]

**current operation expenditure:** A Census Bureau term. Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Excludes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

**current operation expenditures from the ARRA funds:** ARRA expenditures made for current operation of elementary/secondary education programs. [HE1]

**current spending:** A Census Bureau term. Includes expenditure for instruction, support services, other elementary/secondary programs, and non-elementary/secondary programs. Also includes payments made by states on behalf of school districts and transfers by some school districts into their own retirement system.

**debt:** Long-term credit obligations of the school system or its parent government and all interest-bearing short-term (repayable within 1 year) credit obligations. Excludes non-interest-bearing short-term obligations, interfund obligations, amounts owed in a trust agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from school system employee retirement funds. [\_19H, \_21F, \_31F, \_41F, \_61V, \_66V]

**debt outstanding:** All debt obligations remaining unpaid at the end of the fiscal year. [\_41F]

**dependent LEA:** A local education agency (LEA) that lacks either fiscal or administrative independence. Dependent LEAs are classified by the Census Bureau as subunits of other government units, such as a state, county, municipality, or township. (See “CENSUSID” in the “User’s Guide” section of this documentation.)

**education service agency (ESA):** An agency created for the purposes of providing specialized educational services to other education agencies.

**elementary/secondary education:** Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

**employee benefits expenditure:** Amounts paid by the school system for fringe benefits. These amounts are not included in salaries and wages paid directly to employees. Includes

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contributions on behalf of employees for retirement coverage, social security, group health and life insurance, tuition reimbursement, worker’s compensation, and unemployment compensation. [Z34]

**enrollment:** Count of pupils on pupil rolls in the fall of the school system’s fiscal year. Also called fall membership or student membership. The F-33 file contains two values based on student enrollment: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 reports the count of students the school system is financially responsible for, whereas MEMBERSCH reports the count of students attending school within the school system. [V33, MEMBERSCH]

**equipment:** Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditures for construction or for purchase of land and existing structures. [K09, K10, K11]

**expenditure:** All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans, and agency transactions. Includes only the external transactions of a school system; excludes noncash transactions such as the provision of perquisites or other payments in-kind.

**fall membership:** This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Membership includes students both present and absent on the measurement day. The F-33 file contains two membership values: Fall Membership (V33) and Fall Membership—School Universe (MEMBERSCH). V33 reports the count of students the school system is financially responsible for, whereas MEMBERSCH reports the count of students attending school within the school system. [V33, MEMBERSCH]

**federal revenue—direct:** Aid from project grants for programs such as Impact Aid (P.L. 81-815 and P.L. 81-874), Indian Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted/Talented. [B10, B12, B13]

**federal revenue distributed by state governments:** Aid from formula grants distributed through state government agencies. This includes revenue from programs such as the following:

**bilingual education:** Includes project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). These were formerly Title VII grants. [B11]

**Child Nutrition Act:** Includes revenues from National School Lunch, Special Milk, School Breakfast, and A La Carte programs. Does not include the value of donated commodities. [C25]

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**children with disabilities—IDEA:** Revenues awarded under the Individuals With Disabilities Act (P.L. 91-230). Includes formula grants authorized in Part B of this legislation. Excludes project grants authorized in Part D. These project grants are reported in Federal Revenue—Direct. [C15]

**Title I:** Revenues authorized by Title I of the Elementary and Secondary Education Act of 1965 (P.L. 89-10). Includes basic, concentration, targeted, and finance incentive grants. [C14]

**ARRA revenues from Title I:** ARRA revenues received for Title I. [HR1]

**vocational and technical education:** Revenues from the Carl D. Perkins Vocational Education Act (PL 101-332). Includes revenues from State Basic and Tech-Prep formula grants. [C19]

**other federal aid distributed by the state:** Includes revenues from other formula grant programs distributed through state governments, such as mathematics, science, and teacher quality under Title II (Parts A and B); safe and drug-free schools; and the Adult Education Act (Part B). [C16, C17, C20]

**nonspecified federal aid distributed by the state:** Federal revenue amounts that pertain to more than one of the above categories, but which reporting units could not break out into these categories. These revenues are included in “Nonspecified” instead of “Other.” [C36]

**fiscal year:** The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

**independent LEA:** A local education agency that has both fiscal and administrative independence. (See “CENSUSID” in the “User’s Guide” section of this documentation.)

**instruction expenditure:** Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services for elementary/secondary instruction; excludes capital outlay, debt service, and interfund transfers for elementary/secondary instruction. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school; excludes instructional support activities as well as adult education and community services. Instruction salaries (Z33) includes salaries for teachers and teacher aides and assistants. Beginning with FY 09, instruction expenditure excludes Payments to Private Schools (V91) and Payments to Charter Schools (V92). [TCURINST, E13]

**instructional equipment (only):** Includes expenditure for all equipment recorded by school systems in general or operating funds under the “instruction” function. [K09]

**interest earnings:** Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. Receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Interest earnings shown under general revenue do not include earnings on assets of employee retirement systems. [U22]

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**interest expenditure:** Amounts paid for the use of borrowed money. [I86]

**land and existing structures:** Expenditure for the purchase of land, improvements to land, and existing buildings, including the purchase of rights-of-way, payments on capital leases, title searches, and similar activity associated with real property purchase transactions. [G15]

**local education agency (LEA):** The government agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

**local revenue:** Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees. [TLOCREV is the sum of A07, A08, A09, A11, A13, A15, A20, A40, C24, D11, D23, T02, T06, T09, T15, T40, T99, U11, U22, U30, U50, and U97]

**cities and counties:** Revenues from separate county and city governments that are transferred to the LEA. Assessments received by regional LEAs from independent school districts are included here. [D23]

**fees:** Fees and payments for services provided to students or the general public, including School Lunch [A09], District Activities [A13], Textbook Sales and Rentals [A11], Transportation Fees [A08], Tuition Fees [A07], Nonspecified Fees [A15], Rents and Royalties [A40], and Other Sales and Service Revenue [A20].

**finances and forfeits:** Revenues from penalties imposed for violations of law. [U30]

**interest earnings:** Interest earnings from all funds held by the LEA. [U22]

**NCES local, Census Bureau state revenue:** The C24 category is reserved for any tax item classified as state revenue by the U.S. Census Bureau and as local revenue by NCES. These taxes are identified in Appendix C—State Notes. [C24]

**other school systems:** Payments received from other school systems, both within and outside the state, for tuition, transportation, and other services. This item should be excluded from state and national totals. [D11]

**parent government contributions:** Tax receipts and any other amounts appropriated for the support of a dependent LEA by its parent government. This includes local property taxes collected. [T02]

**private contributions:** Gifts of cash or securities from private individuals or organizations. [U50]

**property taxes:** Taxes conditioned on ownership of property and measured by its value. This includes general property taxes relating to property as a whole, real and personal, tangible and intangible, whether taxed at a single rate or at classified rates. Property taxes

## Appendix B—Glossary

reported here are from independent school districts. [T06] Property taxes collected by a parent government for dependent LEAs are reported as Parent Government Contributions.

**rents and royalties:** Revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties. [A40]

**sale of property:** Amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.). [U11]

**taxes (other than property taxes):** Revenues raised by school districts that set their own tax rates (independent LEAs). These include General Sales Taxes [T09], Individual and Corporate Taxes [T40], Other Taxes [T99], and Public Utility Taxes [T15].

**long-term debt:** Debt payable more than 1 year after the date of issue.

**long-term debt issued:** The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. [\_21F]

**long-term debt retired:** The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. [\_31F]

**NCES:** National Center for Education Statistics, an organization within the Institute of Education Sciences (IES), part of the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

**non-elementary/secondary expenditure:** Expenditure for non-elementary/secondary education programs. Included in this category are community services, adult education, and other non-elementary/secondary programs. [TNONELSE is the sum of V70, V75, and V80]

**other elementary/secondary current expenditure:** Current expenditure for other than instruction and support service activities. Included in this category are food services, enterprise operations, and other elementary/secondary current expenditure. [TCUROTH is the sum of E11, V60, and V65]

**payments to charter schools:** This item includes charter school expenditures that are included in the reported amount for instruction when charter school students are not included in the student count. (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [V92]

**payments to other governments:** Payments to state and local governments (except LEAs), including debt service payments to agencies that incur debt instead of the LEA. [L12, M12]

## Appendix B—Glossary

**payments to other school systems:** Payments made to other school systems within the state and outside of the state, for tuition, transportation, and other services. This item should be excluded from state and national totals. [Q11]

**payments to private schools:** Expenditures to private schools (for tuition and other purposes) that are also included in instruction expenditures (TCURINST) and related totals (TCURELSC and TOTALEXP). Beginning with FY 09, payments to private schools are excluded from instruction expenditure (TCURINST) and current expenditure (TCURELSC). (See “Special Exhibit Items” in the “User’s Guide” section of this documentation.) [V91]

**property taxes:** See “local revenue—property taxes.”

**public school systems:** Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified by the Census Bureau as subunits of some other governmental unit such as a county, municipality, township, or the state.

**revenue:** All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue on the F-33 excludes noncash transactions such as receipt of services, commodities, or other “receipts in-kind.”

**salaries and wages:** Amounts paid for compensation of school system officers and employees. Consists of gross compensation before deductions from withheld taxes, retirement contributions, etc. [Z32]

**school lunch charges:** Gross collections from cafeteria sales to children and adults. [A09]

**short-term debt:** Interest-bearing debt payable within 1 year from the date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance. [\_61V, \_66V]

**state education agency (SEA):** An agency of the state charged with primary responsibility for coordinating and supervising public instruction, including setting standards for elementary and secondary instructional programs.

**state revenue:** State revenue paid to the school system for any purpose, restricted or unrestricted, including the following: [TSTREV is the sum of C01, C04, C05, C06, C07, C08, C09, C10, C11, C12, C13, C35, C38, and C39]

**capital outlay/debt service:** Revenue paid for school construction and building aid, including amounts to help school systems pay for servicing debt. [C11]



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**compensatory and basic skills programs:** Revenues for “at risk” or other economically disadvantaged students, including migratory children. Also includes monies from state programs directed toward the attainment of basic skills and categorical education excellence and quality education programs that provide more than staff enhancements, such as materials, resource centers, and equipment. [C06]

**payments on behalf of LEA:** State payments that benefit school systems but are not paid directly to school systems. Includes amounts transferred into state teacher or public employee retirement funds as well as into funds for other kinds of employee benefits, such as group health, life, and unemployment compensation. This category includes state payments for textbooks and school buses that are provided to public school systems. [C38, C39]

**special education programs:** Revenues for the education of physically and mentally disabled students. [C05]

**staff improvement programs:** Revenues for programs designed to improve the quantity and quality of school system staff. Examples include programs for additional teacher units, teacher benefits such as retirement and social security contributions paid directly to the school system, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, and salaries for specific types of instructional and support staff. [C04]

**transportation programs:** Payments for various state transportation aid programs such as those that compensate the school system for part of its transportation expense and those that provide reimbursement for transportation salaries or school bus purchases. [C12]

**vocational programs:** Revenues for state vocational education assistance programs, including career education programs. [C09]

**other programs:** All other state revenues that are paid directly to school systems, including funds for bilingual education, gifted and talented programs, food services, instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services. Where these programs are covered under the state government’s general formula assistance program, revenues are shown under “General Formula Assistance” instead of “Other State Aid.” [C01, C07, C08, C10, C13]

**nonspecified:** State revenue amounts that pertain to more than one of the above categories, but for which reporting units could not provide distinct amounts by category. These revenues are included under “Nonspecified” instead of “Other.” [C35]

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**support services expenditure:** Relates to the support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics 2009). Includes payments from all funds for salaries, employee benefits, supplies, materials, and contractual services; excludes capital outlay, debt service, and interfund transfers. Includes expenditure for the following functions: [TCURSSVC is the sum of E17, E07, E08, E09, V40, V45, V90, and V85]

**business/central/other support services:** Expenditure for business support, central support, and other support services. Business support services include payments for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Central support services include planning, research, development, and evaluation services. They also include information services, staff services (recruitment, staff accounting, noninstructional in-service training, staff health services), and data processing services. [V90]

**general administration:** Expenditure for board of education and executive administration (office of the superintendent) services. [E08]

**instructional staff support:** Expenditure for supervision and instruction service improvements; curriculum development; instructional staff training; and instructional support services, such as libraries, multimedia centers, and computer stations for students that are outside of the classroom. [E07]

**nonspecified support services:** Expenditures that pertain to more than one of the above categories. In some cases, reporting units could not provide distinct expenditure amounts for each support services category. These expenditures are included in “nonspecified” instead of “other support services.” [V85]

**operation and maintenance:** Expenditure for building services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services. [V40]

**pupil support services:** Expenditure for attendance record keeping, social work, student accounting, counseling, student appraisal, record maintenance, and placement services. This category also includes medical, dental, nursing, psychological, and speech services. [E17]

**pupil transportation services:** Expenditure for the transportation of public school students, including vehicle operation, monitoring riders, and vehicle servicing and maintenance. [V45]

**school administration:** Expenditure for the office of the principal services. [E09]

**teacher salaries:** Base salaries paid to certified teachers and certified substitute teachers are reported by program as exhibit items. [Z35, Z36, Z37, Z38] Teacher salaries, along with salaries

## Appendix B—Glossary

for instructional assistants and aides, are also included in the broader instruction salaries data. [Z33]

**textbooks:** Expenditures for books, textbooks, and periodicals used for classroom instruction. [V93] These items are also included in the total instruction data. [E13]

**total expenditure:** Total Expenditure is the sum of Current Expenditure (TCURELSC), Non-Elementary/Secondary Expenditure (TNONELSE), Capital Outlay (TCAPOUT), intergovernmental expenditure (i.e., payments to other state and local governments and other school systems), and debt service expenditure. [TOTALEXP is the sum of TCURELSC, TNONELSE, TCAPOUT, L12, M12, Q11, I86, V91, and V92]

**total revenue:** The sum of revenue contributions emerging from local, state, and federal sources. [TOTALREV is the sum of TFEDREV, TSTREV, and TLOCREV]

## **Appendix C—State Notes**

## Appendix C—State Notes

The following notes describe known anomalies in state data reported to the collection agent. Each anomaly recorded here applies to the current fiscal year. The absence of “Notes” for a state indicates that the state’s data did not contain any anomalies.

### Alabama

**Fiscal Year:** October 1–September 30

### Alaska

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- The Alaska financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Arizona

**Fiscal Year:** July 1–June 30

**Notes:**

- The Arizona financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).

### Arkansas

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Arkansas reported a half-cent sales tax collected by the state to reimburse local governments for a tax credit as NCES Local Revenue, Census State Revenue (C24) and included it in the local revenue subtotal (TLOCREV).

## Appendix C—State Notes

### California

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- For six districts in California, the state reports a single unified district in the F-33 survey, but separate elementary and secondary districts in the Common Core of Data (CCD) Local Education Agency Universe Survey. California treats the two elementary and high school districts as one district in its financial accounting, but as separate districts in managing its student and staff data. The LEAID of the combined district in the F-33 file is the same as the LEAID of the administrative office for the component elementary and high school districts in the CCD LEA Universe file, so the combined district in the F-33 file may be matched to the CCD LEA Universe Survey file.

On the F-33 data file, the V33 and MEMBERSCH enrollments of the component elementary and high school districts have also been combined to correspond to the financial data reported as a single unified district.

Table C-1 lists the combined districts and corresponding LEAIDs.

Table C-1. California combined school districts in the F-33 file and the corresponding component districts in the Common Core of Data (CCD) Local Education Agency (LEA) Universe Survey file: Fiscal year 2010

Combined school district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Arena Union Elementary/ Point Arena Joint Union High	0601325	Arena Union Elementary Point Arena Joint Union High	0603090 0631230
Modesto City Schools	0601330	Modesto City Elementary Modesto City High	0625130 0625150
Petaluma Elementary/ Joint Union High	0601328	Petaluma City Elementary Petaluma Joint Union High	0630230 0630250
Santa Barbara School Districts	0601326	Santa Barbara Elementary Santa Barbara High	0635360 0635370
Santa Cruz City Elementary/ High	0601327	Santa Cruz City Elementary Santa Cruz City High	0635590 0635600
City of Santa Rosa Elementary/ High	0601329	Santa Rosa Elementary Santa Rosa High	0635810 0635830

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2010, Version 1a; “Local Education Agency Universe Survey,” school year 2009–10, Provisional Version 1a.

## Appendix C—State Notes

### Colorado

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Connecticut

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- Debt information for some dependent city and town school districts was not available and thus not reported in the data.

### Delaware

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).

### District of Columbia

**Fiscal Year:** July 1–June 30

**Notes:**

- District of Columbia Public Schools (LEAID = 1100030) reported capital outlay payments for land and existing structures (G15) under construction (F12).

### Florida

**Fiscal Year:** July 1–June 30

**Notes:**

- The Florida financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Georgia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported the State Payments on Behalf of the Local Education Agency data.
- The Georgia financial reporting system cannot isolate most state and federal grant detail. These amounts are reported under nonspecified state revenue (C35) and nonspecified federal revenue (C36).

## Appendix C—State Notes

### Hawaii

**Fiscal Year:** July 1–June 30

### Idaho

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data.
- The Idaho financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Illinois

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reported corporate personal property replacement tax revenues as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

### Indiana

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- Property taxes collected on behalf of charter schools are reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).

### Iowa

**Fiscal Year:** July 1–June 30

### Kansas

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The



## Appendix C—State Notes

financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Kentucky

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Louisiana

**Fiscal Year:** July 1–June 30

### Maine

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### Maryland

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.

### Massachusetts

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Massachusetts are reported as “-1” (missing) on the F-33 data file.

### Michigan

**Fiscal Year:** July 1–June 30

**Notes:**

- The state of Michigan’s fiscal year begins on October 1 and ends on September 30, but public schools in Michigan begin their fiscal year on July 1 and end on June 30.

### Minnesota

**Fiscal Year:** July 1–June 30

**Notes:**

## Appendix C—State Notes

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reports financial data for some area learning centers and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Mississippi

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The Mississippi financial reporting system cannot isolate payments to other school systems (Q11). These amounts are usually small. They will slightly inflate the current expenditure amounts for individual school districts.

### Missouri

**Fiscal Year:** July 1–June 30

**Notes:**

- Missouri’s Proposition C sales tax revenue is reported as NCES Local Revenue, Census State Revenue (C24) and included in the local revenue subtotal (TLOCREV).

### Montana

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Montana are reported as “-2” (nonapplicable) on the F-33 data file.

### Nebraska

**Fiscal Year:** September 1–August 31

### Nevada

**Fiscal Year:** July 1–June 30

**Notes:**

- Nevada reported the Governmental Services motor vehicle privilege tax and Local School Support sales tax levied by the state as NCES Local Revenue, Census State Revenue (C24) and included them in the local revenue subtotal (TLOCREV).

### New Hampshire

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

## Appendix C—State Notes

- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in New Hampshire are reported as “-2” (nonapplicable) on the F-33 data file.

### New Jersey

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.

### New Mexico

**Fiscal Year:** July 1–June 30

### New York

**Fiscal Year:** July 1–June 30

**Notes:**

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in New York are reported as “-1” (missing) on the F-33 data file.
- The state reports financial data for Boards of Cooperative Educational Services (BOCES) and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- The state reports enrollment (V33, MEMBERSCH) and financial data for the New York City Special Schools district (LEAID = 3600135) and the 32 New York City geographic districts within the enrollment and financial data of New York City Public Schools (LEAID = 3620580). The financial data for the New York City Special Schools district and geographic districts are reported as “-2” (nonapplicable) on the F-33 data file.
- The instructional expenditures for New York City Public Schools include guidance counselor expenditures. This will slightly overstate instructional expenditures and slightly understate pupil support services expenditures for New York City Public Schools.

### North Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data.

### North Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some special education units and other education service agencies that do not report data separately within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

## Appendix C—State Notes

### Ohio

**Fiscal Year:** July 1–June 30

### Oklahoma

**Fiscal Year:** July 1–June 30

**Notes:**

- Oklahoma reported the fiscal data for seven area vocational-technical districts as single districts on the F-33 file, but reported as multiple districts on the CCD LEA Universe Survey file. Table C-2 lists these combined districts in the F-33 file and their corresponding component districts in the CCD LEA Universe Survey file.

Table C-2. Oklahoma combined vocational-technical districts in the F-33 file and the corresponding component districts in the CCD LEA Universe Survey file: Fiscal year 2010

Combined vocational-technical district in the F-33 file		Corresponding component district in the CCD LEA Universe Survey file	
District name	LEAID	District name	LEAID
Canadian Valley - Canadian County	4000052	Canadian Valley - Canadian County	4000052
		Canadian Valley - Chickasha	4000062
Great Plains - Frederick	4000091	Great Plains - Lawton	4000057
		Great Plains - Frederick	4000091
Indian Capital - Stilwell	4000047	Indian Capital - Stilwell	4000047
		Indian Capital - Tahlequah	4000054
		Indian Capital Technology Center	4000077
		Indian Capital - Sallisaw	4000089
Kiamichi Technology Center - Atoka	4000048	Kiamichi Technology Center - Atoka	4000048
		Kiamichi Technology Center - Durant	4000050
		Kiamichi Technology Center - Hugo	4000055
		Kiamichi Technology Center - Stigler	4000064
		Kiamichi Technology Center - Talihina	4000069
		Kiamichi Technology Center - Poteau	4000070
		Kiamichi Technology Center - Idabel	4000074
		Kiamichi Technology Center - McAlester	4000086
Northeast Technology Center - Kansas	4000060	Northeast Technology Center - Kansas	4000060
		Northeast Technology Center - Pryor	4000072
		Northeast Technology Center - Afton	4000083
		Northeast Technology Center - Claremore	4000754
Northwest Technology Center - Fairview	4000071	Northwest Technology Center - Fairview	4000071
		Northwest Technology Center - Alva	4000095
Western Technology Center - Sayre	4000049	Western Technology Center - Sayre	4000049
		Western Technology Center - Burns Flat	4000094

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), “School District Finance Survey (F-33),” fiscal year 2010, Version 1a; “Local Education Agency Universe Survey,” school year 2009–10, Provisional Version 1a.

### Oregon

**Fiscal Year:** July 1–June 30

## Appendix C—State Notes

### Pennsylvania

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for some career and technology centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Rhode Island

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### South Carolina

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### South Dakota

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported capital outlay payments for land and existing structures (G15) under construction (F12).
- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Tennessee

**Fiscal Year:** July 1–June 30

### Texas

**Fiscal Year:** September 1–August 31

**Notes:**

- The state reported the State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

## Appendix C—State Notes

### Utah

**Fiscal Year:** July 1–June 30

**Notes:**

- Because the state cannot isolate adult education in expenditure data, instruction and support services data may be slightly inflated.
- Because the state does not report prekindergarten fiscal data, prekindergarten enrollments were subtracted from the enrollments (V33, MEMBERSCH) reported on the F-33 data file to make those enrollments consistent with the reported fiscal data.

### Vermont

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.
- The state reports financial data for supervisory unions within the financial data of the regular school districts they serve. The financial data for supervisory unions in Vermont are reported as “-2” (nonapplicable) on the F-33 data file.

### Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reports financial data for vocational-technical centers and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.

### Washington

**Fiscal Year:** July 1–June 30

### West Virginia

**Fiscal Year:** July 1–June 30

**Notes:**

- The state reported State Payments on Behalf of the Local Education Agency data. The Census Bureau redistributed these data to the corresponding expenditure items for the state.

### Wisconsin

**Fiscal Year:** July 1–June 30

**Notes:**

- The state does not report financial data for charter school LEAs. The financial data for charter school LEAs in Wisconsin are reported as “-1” (missing) on the F-33 data file.

## Appendix C—State Notes

- The state reports financial data for education cooperatives and other education service agencies within the financial data of the regular school districts they serve. The financial data for these education service agencies are reported as “-2” (nonapplicable) on the F-33 data file.
- Because adult education cannot be isolated in expenditure data, instruction and support services data may be slightly inflated.

### Wyoming

**Fiscal Year:** July 1–June 30

- Because the state does not report prekindergarten fiscal data, prekindergarten enrollments were subtracted from the enrollments (V33, MEMBERSCH) reported on the F-33 data file to make those enrollments consistent with the reported fiscal data.

## **Appendix D—Value Distribution and Field Frequencies**



## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>School-level code (SCHLEV)</b>				
01 Elementary School System Only	3,438	20.8	3,438	20.8
02 Secondary School System Only	866	5.2	4,304	26.0
03 Elementary/Secondary School System	11,048	66.8	15,352	92.9
05 Vocational or Special Education School System	269	1.6	15,621	94.5
06 Nonoperating School System	180	1.1	15,801	95.6
07 Education Service Agency	707	4.3	16,508	99.9
N Data are not applicable	19	0.1	16,527	100.0
<b>Agency charter code (AGCHRT)</b>				
1 All associated schools are charter schools	1,968	11.9	1,968	11.9
2 All associated schools are charter and noncharter schools	695	4.2	2,663	16.1
3 All associated schools are noncharter schools	13,321	80.6	15,984	96.7
N Not applicable or code could not be determined	543	3.3	16,527	100.0
<b>Survey year (YEAR)</b>				
2010	16,527	100.0	16,527	100.0
<b>CCD Agency Nonfiscal File Match (CCDNF)</b>				
0 Record does not match CCD LEA Universe Survey	26	0.2	26	0.2
1 Record matches CCD LEA Universe Survey	16,501	99.8	16,527	100.0
<b>Census Bureau fiscal file match (CENFILE)</b>				
0 Does not match Census fiscal file	1,978	12.0	1,978	12.0
1 Matches Census fiscal file	14,549	88.0	16,527	100.0
<b>Low Grade Span (GSLO)</b>				
PK Prekindergarten Students	9,722	58.8	9,722	58.8
KG Kindergarten Students	4,781	28.9	14,503	87.8
01 1st Grade Students	63	0.4	14,566	88.1
02 2nd Grade Students	27	0.2	14,593	88.3
03 3rd Grade Students	26	0.2	14,619	88.5
04 4th Grade Students	22	0.1	14,641	88.6
05 5th Grade Students	78	0.5	14,719	89.1
06 6th Grade Students	157	0.9	14,876	90.0
07 7th Grade Students	177	1.1	15,053	91.1
08 8th Grade Students	33	0.2	15,086	91.3
09 9th Grade Students	848	5.1	15,934	96.4
10 10th Grade Students	65	0.4	15,999	96.8
11 11th Grade Students	39	0.2	16,038	97.0
12 12th Grade Students	4	#	16,042	97.1
UG Students in Ungraded Classes	43	0.3	16,085	97.3
N Data are not applicable	442	2.7	16,527	100.0
<b>High Grade Span (GSHI)</b>				
PK Prekindergarten Students	88	0.5	88	0.5
KG Kindergarten Students	6	#	94	0.6
01 1st Grade Students	12	0.1	106	0.6
02 2nd Grade Students	21	0.1	127	0.8
03 3rd Grade Students	19	0.1	146	0.9
04 4th Grade Students	37	0.2	183	1.1
05 5th Grade Students	133	0.8	316	1.9
06 6th Grade Students	542	3.3	858	5.2
07 7th Grade Students	48	0.3	906	5.5
08 8th Grade Students	2,551	15.4	3,457	20.9
09 9th Grade Students	77	0.5	3,534	21.4
10 10th Grade Students	45	0.3	3,579	21.7
11 11th Grade Students	51	0.3	3,630	22.0
12 12th Grade Students	12,412	75.1	16,042	97.1
UG Students in Ungraded Classes	43	0.3	16,085	97.3
N Data are not applicable	442	2.7	16,527	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Fall Membership (FL_V33)				
A—Edited by the analyst or imputed	216	1.3	216	1.3
N—Not applicable	801	4.8	1,017	6.2
R—As reported by the state	15,510	93.8	16,527	100.0
Flag - Fall Membership - School Universe (FL_MEMBERSCH)				
A—Edited by the analyst or imputed	72	0.4	72	0.4
N—Not applicable	550	3.3	622	3.8
R—As reported by the state	15,905	96.2	16,527	100.0
Flag - Fed Rev - Thru State - Title I (FL_C14)				
A—Edited by the analyst or imputed	124	0.8	124	0.8
R—As reported by the state	16,403	99.2	16,527	100.0
Flag - Fed Rev - Thru State - Children With Disabilities- IDEA (FL_C15)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Fed Rev - Thru State - Math, Science, and Teacher Quality (FL_C16)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Fed Rev - Thru State - Safe and Drug Free Schools (FL_C17)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Fed Rev - Thru State - Vocational and Technical Education (FL_C19)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Fed Rev - Thru State - Bilingual Education (FL_B11)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Fed Rev - Thru State - Other (FL_C20)				
A—Edited by the analyst or imputed	29	0.2	29	0.2
R—As reported by the state	16,498	99.8	16,527	100.0
Flag - Fed Rev - Thru State - Child Nutrition Act (FL_C25)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Fed Rev - Nonspecified (FL_C36)				
A—Edited by the analyst or imputed	9	0.1	9	0.1
R—As reported by the state	16,518	99.9	16,527	100.0
Flag - Fed Rev - Direct - Impact Aid (FL_B10)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Fed Rev - Direct - Indian Education (FL_B12)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Fed Rev - Direct - Other (FL_B13)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev - General Formula Assistance (FL_C01)				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	16,525	100.0	16,527	100.0
Flag - State Rev - Staff Improvement Programs (FL_C04)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - State Rev - Special Education Programs (FL_C05)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev - Compensatory and Basic Skills Programs (FL_C06)				
R—As reported by the state	16,527	100.0	16,527	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - State Rev - Bilingual Education Program (FL_C07)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - State Rev - Gifted and Talented Programs (FL_C08)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev - Vocational Education Programs (FL_C09)				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	16,525	100.0	16,527	100.0
Flag - State Rev - School Lunch Programs (FL_C10)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev - Capital Outlay and Debt Services Programs (FL_C11)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev - Transportation Programs (FL_C12)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev - Other Programs (FL_C13)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - State Rev - Nonspecified (FL_C35)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - State Rev On Behalf - Employee Benefits (FL_C38)				
R—As reported by the state	13,279	80.3	13,279	80.3
S—Edited to include state payments on behalf	3,248	19.7	16,527	100.0
Flag - State Rev On Behalf - Not Employee Benefits (FL_C39)				
R—As reported by the state	14,995	90.7	14,995	90.7
S—Edited to include state payments on behalf	1,532	9.3	16,527	100.0
Flag - Local Rev - Parent Government Contributions Dependent School Systems (FL_T02)				
A—Edited by the analyst or imputed	7	#	7	#
N—Not applicable	15,350	92.9	15,357	92.9
R—As reported by the state	1,170	7.1	16,527	100.0
Flag - Local Rev - Property Taxes (FL_T06)				
A—Edited by the analyst or imputed	12	0.1	12	0.1
N—Not applicable	3,133	19.0	3,145	19.0
R—As reported by the state	13,382	81.0	16,527	100.0
Flag - Local Rev - General Sales Taxes (FL_T09)				
N—Not applicable	3,133	19.0	3,133	19.0
R—As reported by the state	13,394	81.0	16,527	100.0
Flag - Local Rev - Public Utility Taxes (FL_T15)				
N—Not applicable	3,133	19.0	3,133	19.0
R—As reported by the state	13,394	81.0	16,527	100.0
Flag - Local Rev - Individual And Corporate Income Taxes (FL_T40)				
N—Not applicable	3,133	19.0	3,133	19.0
R—As reported by the state	13,394	81.0	16,527	100.0
Flag - Local Rev - All Other Taxes (FL_T99)				
A—Edited by the analyst or imputed	2	#	2	#
N—Not applicable	3,133	19.0	3,135	19.0
R—As reported by the state	13,392	81.0	16,527	100.0
Flag - Local Rev - From Other School Systems (FL_D11)				
A—Edited by the analyst or imputed	3	#	3	#
R—As reported by the state	16,524	100.0	16,527	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Local Rev - From Cities And Counties (FL_D23)				
A—Edited by the analyst or imputed	24	0.1	24	0.1
R—As reported by the state	16,503	99.9	16,527	100.0
Flag - Local Rev - Tuition Fees From Pupils and Parents (FL_A07)				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	16,525	100.0	16,527	100.0
Flag - Local Rev - Transportation Fees From Pupils and Parents (FL_A08)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Local Rev - School Lunch (FL_A09)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Local Rev - Textbook Sales and Rentals (FL_A11)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Local Rev - District Activity Receipts (FL_A13)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Local Rev - Student Fees, Nonspecified (FL_A15)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Local Rev - Other Sales and Services (FL_A20)				
A—Edited by the analyst or imputed	6	#	6	#
R—As reported by the state	16,521	100.0	16,527	100.0
Flag - Local Rev - Rents and Royalties (FL_A40)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Local Rev - Sale of Property (FL_U11)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Local Rev - Interest Earnings (FL_U22)				
A—Edited by the analyst or imputed	3	#	3	#
R—As reported by the state	16,524	100.0	16,527	100.0
Flag - Local Rev - Fines and Forfeits (FL_U30)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Local Rev - Private Contribution (FL_U50)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Local Rev - Miscellaneous (FL_U97)				
A—Edited by the analyst or imputed	7	#	7	#
R—As reported by the state	16,520	100.0	16,527	100.0
Flag - NCES Local Revenue, Census Bureau State Revenue (FL_C24)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Current Exp - Instruction (FL_E13)				
A—Edited by the analyst or imputed	60	0.4	60	0.4
R—As reported by the state	10,219	61.8	10,279	62.2
S—Edited to include state payments on behalf	6,248	37.8	16,527	100.0
Flag - Payments to Private Schools (FL_V91)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Payments To Charter Schools (FL_V92)				
R—As reported by the state	16,527	100.0	16,527	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Current Exp - Support Services Pupils (FL_E17)</b>				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	11,162	67.5	11,163	67.5
S—Edited to include state payments on behalf	5,364	32.5	16,527	100.0
<b>Flag - Current Exp - Support Services Instructional Staff (FL_E07)</b>				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	11,288	68.3	11,289	68.3
S—Edited to include state payments on behalf	5,238	31.7	16,527	100.0
<b>Flag - Current Exp - Support Services General Administration (FL_E08)</b>				
A—Edited by the analyst or imputed	5	#	5	#
R—As reported by the state	11,434	69.2	11,439	69.2
S—Edited to include state payments on behalf	5,088	30.8	16,527	100.0
<b>Flag - Current Exp - Support Services - School Administration (FL_E09)</b>				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	11,139	67.4	11,141	67.4
S—Edited to include state payments on behalf	5,386	32.6	16,527	100.0
<b>Flag - Current Exp - Support Services - Oper/Maintenance Of Plant (FL_V40)</b>				
R—As reported by the state	12,278	74.3	12,278	74.3
S—Edited to include state payments on behalf	4,249	25.7	16,527	100.0
<b>Flag - Current Exp - Support Services Student Transportation (FL_V45)</b>				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	12,708	76.9	12,710	76.9
S—Edited to include state payments on behalf	3,817	23.1	16,527	100.0
<b>Flag - Current Exp - Support Services Business/Central/Other (FL_V90)</b>				
A—Edited by the analyst or imputed	5	#	5	#
R—As reported by the state	12,435	75.2	12,440	75.3
S—Edited to include state payments on behalf	4,087	24.7	16,527	100.0
<b>Flag - Current Exp - Support Services Nonspecified (FL_V85)</b>				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
<b>Flag - Current Exp - Food Services (FL_E11)</b>				
R—As reported by the state	14,617	88.4	14,617	88.4
S—Edited to include state payments on behalf	1,910	11.6	16,527	100.0
<b>Flag - Current Exp - Enterprise Operations (FL_V60)</b>				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
<b>Flag - Current Exp - Other Elsec (FL_V65)</b>				
A—Edited by the analyst or imputed	3	#	3	#
R—As reported by the state	16,524	100.0	16,527	100.0
<b>Flag - Non-Elsec Exp - Community Services (FL_V70)</b>				
R—As reported by the state	16,527	100.0	16,527	100.0
<b>Flag - Non-Elsec Exp - Adult Education (FL_V75)</b>				
R—As reported by the state	16,527	100.0	16,527	100.0
<b>Flag - Non-Elsec Exp - Other (FL_V80)</b>				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
<b>Flag - Capital Outlay - Construction (FL_F12)</b>				
A—Edited by the analyst or imputed	25	0.2	25	0.2
R—As reported by the state	16,502	99.8	16,527	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Capital Outlay - Land and Existing Structures (FL_G15)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Capital Outlay - Instructional Equipment (FL_K09)				
A—Edited by the analyst or imputed	31	0.2	31	0.2
R—As reported by the state	16,381	99.1	16,412	99.3
S—Edited to include state payments on behalf	115	0.7	16,527	100.0
Flag - Capital Outlay - Other Equipment (FL_K10)				
A—Edited by the analyst or imputed	5	#	5	#
R—As reported by the state	16,522	100.0	16,527	100.0
Flag - Capital Outlay - Nonspecified Equipment (FL_K11)				
A—Edited by the analyst or imputed	20	0.1	20	0.1
R—As reported by the state	16,507	99.9	16,527	100.0
Flag - Payments To State Governments (FL_L12)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Payments To Local Governments (FL_M12)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Payments To Other School Systems (FL_Q11)				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	16,525	100.0	16,527	100.0
Flag - Interest On Debt (FL_I86)				
A—Edited by the analyst or imputed	152	0.9	152	0.9
R—As reported by the state	16,375	99.1	16,527	100.0
Flag - Total Salaries (FL_Z32)				
A—Edited by the analyst or imputed	53	0.3	53	0.3
R—As reported by the state	16,474	99.7	16,527	100.0
Flag - Salaries - Instruction (FL_Z33)				
A—Edited by the analyst or imputed	44	0.3	44	0.3
R—As reported by the state	16,483	99.7	16,527	100.0
Flag - Teacher Salaries - Regular Education Programs (FL_Z35)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Teacher Salaries - Special Education Programs (FL_Z36)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Teacher Salaries - Vocational Education Programs (FL_Z37)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Teacher Salaries - Other Educational Programs (FL_Z38)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Salaries - Support Services Pupils (FL_V11)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Salaries - Support Services Instructional Staff (FL_V13)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Salaries - Support Services General Administration (FL_V15)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Salaries - Support Services School Administration (FL_V17)				
R—As reported by the state	16,527	100.0	16,527	100.0
See notes at end of table.				

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
Flag - Salaries - Support Services Operation and Maintenance of Plant (FL_V21)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Salaries - Support Services Student Transportation (FL_V23)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Salaries - Support Services Business/Central/Other (FL_V37)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0
Flag - Salaries - Food Service (FL_V29)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Total Employee Benefits (FL_Z34)				
A—Edited by the analyst or imputed	8	#	8	#
R—As reported by the state	10,424	63.1	10,432	63.1
S—Edited to include state payments on behalf	6,095	36.9	16,527	100.0
Flag - Employee Benefits - Instruction (FL_V10)				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	10,454	63.3	10,456	63.3
S—Edited to include state payments on behalf	6,071	36.7	16,527	100.0
Flag - Employee Benefits - Support Services Pupils (FL_V12)				
R—As reported by the state	11,249	68.1	11,249	68.1
S—Edited to include state payments on behalf	5,278	31.9	16,527	100.0
Flag - Employee Benefits - Support Services Instructional Staff (FL_V14)				
R—As reported by the state	11,289	68.3	11,289	68.3
S—Edited to include state payments on behalf	5,238	31.7	16,527	100.0
Flag - Employee Benefits - Support Services General Administration (FL_V16)				
R—As reported by the state	11,439	69.2	11,439	69.2
S—Edited to include state payments on behalf	5,088	30.8	16,527	100.0
Flag - Employee Benefits - Support Services School Administration (FL_V18)				
R—As reported by the state	11,141	67.4	11,141	67.4
S—Edited to include state payments on behalf	5,386	32.6	16,527	100.0
Flag - Employee Benefits - Support Services Operation and Maintenance of Plant (FL_V22)				
R—As reported by the state	12,278	74.3	12,278	74.3
S—Edited to include state payments on behalf	4,249	25.7	16,527	100.0
Flag - Employee Benefits - Support Services Student Transportation (FL_V24)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	12,842	77.7	12,843	77.7
S—Edited to include state payments on behalf	3,684	22.3	16,527	100.0
Flag - Employee Benefits - Support Services Business/Central/Other (FL_V38)				
A—Edited by the analyst or imputed	2	#	2	#
R—As reported by the state	12,595	76.2	12,597	76.2
S—Edited to include state payments on behalf	3,930	23.8	16,527	100.0
Flag - Employee Benefits - Food Services (FL_V30)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	14,616	88.4	14,617	88.4
S—Edited to include state payments on behalf	1,910	11.6	16,527	100.0
Flag - Employee Benefits - Enterprise Operations (FL_V32)				
R—As reported by the state	16,527	100.0	16,527	100.0
Flag - Textbooks (Function 1000) (FL_V93)				
A—Edited by the analyst or imputed	1	#	1	#
R—As reported by the state	16,526	100.0	16,527	100.0

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-1. Frequencies of categorical variables: Fiscal year 2010—Continued

Categorical variable label	Frequency	Percent	Cumulative frequency	Cumulative percent
<b>Flag - Long Term Debt - Outstanding at Beginning of Fiscal Year (FL_19H)</b>				
A—Edited by the analyst or imputed	322	1.9	322	1.9
R—As reported by the state	16,205	98.1	16,527	100.0
<b>Flag - Long Term Debt - Issued During Fiscal Year (FL_21F)</b>				
A—Edited by the analyst or imputed	44	0.3	44	0.3
R—As reported by the state	16,483	99.7	16,527	100.0
<b>Flag - Long Term Debt - Retired During Fiscal Year (FL_31F)</b>				
A—Edited by the analyst or imputed	234	1.4	234	1.4
R—As reported by the state	16,293	98.6	16,527	100.0
<b>Flag - Long Term Debt - Outstanding at End of Fiscal Year (FL_41F)</b>				
A—Edited by the analyst or imputed	393	2.4	393	2.4
R—As reported by the state	16,134	97.6	16,527	100.0
<b>Flag - Short Term Debt - Outstanding at Beginning of Fiscal Year (FL_61V)</b>				
R—As reported by the state	16,527	100.0	16,527	100.0
<b>Flag - Short Term Debt - Outstanding at End of Fiscal Year (FL_66V)</b>				
A—Edited by the analyst or imputed	3	#	3	#
R—As reported by the state	16,524	100.0	16,527	100.0
<b>Flag - Assets - Sinking Fund (FL_W01)</b>				
A—Edited by the analyst or imputed	6	#	6	#
N—Not applicable	1,177	7.1	1,183	7.2
R—As reported by the state	15,344	92.8	16,527	100.0
<b>Flag - Assets - Bond Fund (FL_W31)</b>				
A—Edited by the analyst or imputed	12	0.1	12	0.1
N—Not applicable	1,177	7.1	1,189	7.2
R—As reported by the state	15,338	92.8	16,527	100.0
<b>Flag - Assets - Other Funds (FL_W61)</b>				
A—Edited by the analyst or imputed	27	0.2	27	0.2
N—Not applicable	1,177	7.1	1,204	7.3
R—As reported by the state	15,323	92.7	16,527	100.0
<b>Flag - ARRA Rev - Title I (FL_HR1)</b>				
A—Edited by the analyst or imputed	4	#	4	#
R—As reported by the state	16,523	100.0	16,527	100.0
<b>Flag - Current Exp - ARRA (FL_HE1)</b>				
A—Edited by the analyst or imputed	29	0.2	29	0.2
R—As reported by the state	16,498	99.8	16,527	100.0
<b>Flag - Capital Outlay - ARRA (FL_HE2)</b>				
A—Edited by the analyst or imputed	156	0.9	156	0.9
R—As reported by the state	16,371	99.1	16,527	100.0

# Rounds to zero.

NOTE: Detail may not sum to totals because of rounding. The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-2. Number of districts with zero and nonzero values for revenues, by revenue source and state: Fiscal year 2010

State	Revenues							
	Total		Federal		State		Local	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,516</b>	<b>11</b>	<b>16,333</b>	<b>194</b>	<b>16,364</b>	<b>163</b>	<b>16,342</b>	<b>185</b>
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	53	0
Arizona	615	0	576	39	611	4	595	20
Arkansas	277	0	276	1	277	0	277	0
California	1,071	0	1,043	28	1,051	20	1,070	1
Colorado	198	0	196	2	196	2	198	0
Connecticut	195	0	193	2	193	2	192	3
Delaware	40	0	40	0	37	3	39	1
District of Columbia	57	0	55	2		57	57	0
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	197	0	197	0	197	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	137	0	137	0	137	0	136	1
Illinois	1,005	0	999	6	1,004	1	991	14
Indiana	377	1	375	3	373	5	376	2
Iowa	371	0	371	0	371	0	371	0
Kansas	289	0	289	0	289	0	289	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	113	0	113	0	113	0	113	0
Maine	240	2	221	21	232	10	239	3
Maryland	24	0	24	0	24	0	24	0
Massachusetts	329	0	329	0	329	0	329	0
Michigan	847	0	838	9	841	6	843	4
Minnesota	546	7	537	16	530	23	544	9
Mississippi	152	0	152	0	152	0	152	0
Missouri	555	0	555	0	555	0	555	0
Montana	443	0	439	4	443	0	442	1
Nebraska	270	0	269	1	270	0	270	0
Nevada	18	0	18	0	18	0	18	0
New Hampshire	176	0	171	5	176	0	175	1
New Jersey	668	0	659	9	668	0	668	0
New Mexico	109	0	109	0	108	1	104	5
New York	697	0	694	3	697	0	696	1
North Carolina	211	0	211	0	211	0	210	1
North Dakota	213	0	208	5	204	9	212	1
Ohio	1,029	1	1,023	7	1,015	15	954	76
Oklahoma	565	0	565	0	565	0	564	1
Oregon	217	0	215	2	216	1	217	0
Pennsylvania	737	0	723	14	733	4	737	0
Rhode Island	46	0	46	0	46	0	46	0
South Carolina	98	0	97	1	98	0	98	0
South Dakota	156	0	155	1	156	0	156	0
Tennessee	136	0	136	0	136	0	136	0
Texas	1,255	0	1,255	0	1,255	0	1,243	12
Utah	111	0	111	0	111	0	110	1
Vermont	330	0	320	10	330	0	303	27
Virginia	134	0	132	2	134	0	134	0
Washington	304	0	304	0	304	0	304	0
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	427	1	428	0	428	0
Wyoming	48	0	48	0	48	0	48	0

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-3. Number of districts with zero and nonzero values for current elementary/secondary expenditures, by type of expenditure and state: Fiscal year 2010

State	Current expenditures							
	Total		Instruction		Support services		Other	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,516</b>	<b>11</b>	<b>16,343</b>	<b>184</b>	<b>16,472</b>	<b>55</b>	<b>14,905</b>	<b>1,622</b>
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	53	0	53	0	51	2
Arizona	615	0	614	1	614	1	371	244
Arkansas	277	0	277	0	277	0	266	11
California	1,069	2	1,051	20	1,068	3	975	96
Colorado	198	0	196	2	198	0	180	18
Connecticut	194	1	194	1	184	11	181	14
Delaware	40	0	39	1	40	0	31	9
District of Columbia	57	0	57	0	56	1	51	6
Florida	67	0	67	0	67	0	67	0
Georgia	197	0	196	1	197	0	182	15
Hawaii	1	0	1	0	1	0	1	0
Idaho	137	0	137	0	137	0	122	15
Illinois	1,005	0	991	14	1,002	3	893	112
Indiana	378	0	375	3	378	0	350	28
Iowa	371	0	371	0	371	0	364	7
Kansas	289	0	289	0	289	0	289	0
Kentucky	174	0	174	0	174	0	174	0
Louisiana	113	0	113	0	113	0	113	0
Maine	242	0	209	33	240	2	231	11
Maryland	24	0	24	0	24	0	24	0
Massachusetts	329	0	329	0	329	0	321	8
Michigan	847	0	847	0	847	0	737	110
Minnesota	553	0	542	11	540	13	473	80
Mississippi	152	0	152	0	152	0	152	0
Missouri	555	0	555	0	555	0	552	3
Montana	443	0	437	6	443	0	320	123
Nebraska	270	0	269	1	270	0	266	4
Nevada	18	0	18	0	18	0	18	0
New Hampshire	176	0	169	7	176	0	157	19
New Jersey	668	0	658	10	668	0	630	38
New Mexico	109	0	108	1	109	0	96	13
New York	696	1	695	2	696	1	671	26
North Carolina	211	0	211	0	211	0	178	33
North Dakota	213	0	211	2	212	1	173	40
Ohio	1,030	0	1,000	30	1,019	11	849	181
Oklahoma	565	0	565	0	565	0	564	1
Oregon	217	0	216	1	217	0	185	32
Pennsylvania	737	0	734	3	736	1	635	102
Rhode Island	46	0	46	0	46	0	44	2
South Carolina	98	0	98	0	98	0	91	7
South Dakota	156	0	155	1	156	0	154	2
Tennessee	136	0	136	0	136	0	134	2
Texas	1,255	0	1,253	2	1,255	0	1,208	47
Utah	111	0	111	0	111	0	82	29
Vermont	324	6	302	28	324	6	218	112
Virginia	134	0	132	2	134	0	132	2
Washington	304	0	304	0	304	0	290	14
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	427	1	427	1	427	1	424	4
Wyoming	48	0	48	0	48	0	48	0

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-4. Number of districts with zero and nonzero values for expenditures and membership, by type of expenditure and state: Fiscal year 2010

State	Expenditures							
	Total		Non-elementary/secondary		Capital outlay		Membership (V33)	
	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero	Nonzero	Zero
<b>Total</b>	<b>16,525</b>	<b>2</b>	<b>9,896</b>	<b>6,631</b>	<b>15,356</b>	<b>1,171</b>	<b>15,614</b>	<b>111</b>
Alabama	132	0	132	0	132	0	132	0
Alaska	53	0	29	24	51	2	53	0
Arizona	615	0	269	346	477	138	600	7
Arkansas	277	0	256	21	276	1	262	0
California	1,071	0	643	428	961	110	1,016	7
Colorado	198	0	82	116	195	3	182	0
Connecticut	194	1	149	46	187	8	193	0
Delaware	40	0	19	21	39	1	37	0
District of Columbia	57	0	8	49	41	16	57	0
Florida	67	0	63	4	67	0	67	0
Georgia	197	0	72	125	188	9	181	0
Hawaii	1	0	1	0	1	0	1	0
Idaho	137	0	32	105	132	5	137	0
Illinois	1,005	0	531	474	981	24	863	1
Indiana	378	0	304	74	375	3	348	0
Iowa	371	0	119	252	371	0	361	0
Kansas	289	0	68	221	289	0	286	0
Kentucky	174	0	170	4	174	0	174	0
Louisiana	113	0	69	44	111	2	113	0
Maine	242	0	126	116	178	64	180	5
Maryland	24	0	23	1	24	0	24	0
Massachusetts	329	0	151	178	325	4	329	0
Michigan	847	0	614	233	756	91	839	4
Minnesota	553	0	396	157	541	12	508	2
Mississippi	152	0	124	28	152	0	152	0
Missouri	555	0	530	25	538	17	555	0
Montana	443	0	201	242	348	95	417	0
Nebraska	270	0	52	218	270	0	253	9
Nevada	18	0	15	3	18	0	18	0
New Hampshire	176	0	45	131	162	14	164	0
New Jersey	668	0	452	216	622	46	634	13
New Mexico	109	0	33	76	102	7	102	0
New York	696	1	643	54	694	3	695	0
North Carolina	211	0	112	99	199	12	211	0
North Dakota	213	0	41	172	205	8	182	0
Ohio	1,030	0	591	439	898	132	923	49
Oklahoma	565	0	249	316	544	21	535	0
Oregon	217	0	130	87	194	23	196	8
Pennsylvania	737	0	610	127	727	10	645	0
Rhode Island	46	0	39	7	45	1	46	0
South Carolina	98	0	89	9	98	0	86	0
South Dakota	156	0	67	89	154	2	154	0
Tennessee	136	0	121	15	136	0	136	0
Texas	1,255	0	677	578	1,028	227	1,234	0
Utah	111	0	51	60	109	2	111	0
Vermont	330	0	40	290	289	41	265	3
Virginia	134	0	102	32	134	0	132	0
Washington	304	0	163	141	288	16	297	1
West Virginia	55	0	55	0	55	0	55	0
Wisconsin	428	0	314	114	427	1	425	2
Wyoming	48	0	24	24	48	0	48	0

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-5. Number of districts and minimum, maximum, and mean of districts' local revenues, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$10,600,597,000</b>	<b>\$16,749,054</b>
Alabama	132	1,008,000	165,719,000	17,778,932
Alaska	53	47,000	213,060,000	9,560,283
Arizona	615	0	236,416,000	6,774,976
Arkansas	277	1,000	150,564,000	6,041,372
California	1,071	0	1,917,863,000	21,911,796
Colorado	198	1,000	561,114,000	21,554,389
Connecticut	195	0	234,785,000	29,159,385
Delaware	40	0	105,352,000	14,668,500
District of Columbia	57	449,000	1,115,349,000	26,679,246
Florida	67	2,132,000	1,920,058,000	206,185,910
Georgia	197	104,000	825,412,000	43,157,680
Hawaii	1	89,156,000	89,156,000	89,156,000
Idaho	137	0	93,427,000	3,680,949
Illinois	1,005	0	2,292,402,000	16,243,387
Indiana	378	0	211,102,000	13,796,241
Iowa	371	131,000	152,811,000	7,543,456
Kansas	289	257,000	179,907,000	6,641,651
Kentucky	174	329,000	528,737,000	12,412,603
Louisiana	113	2,000	290,477,000	29,097,381
Maine	242	0	72,381,000	5,440,227
Maryland	24	12,391,000	1,933,827,000	282,439,458
Massachusetts	329	237,000	759,869,000	24,571,070
Michigan	847	0	279,723,000	8,693,603
Minnesota	553	0	194,294,000	5,742,803
Mississippi	152	590,000	92,394,000	9,284,967
Missouri	555	24,000	250,302,000	10,307,115
Montana	443	0	29,716,000	1,406,300
Nebraska	270	145,000	260,648,000	7,666,059
Nevada	18	731,000	1,920,029,000	140,906,778
New Hampshire	176	0	74,112,000	9,434,091
New Jersey	668	15,000	186,567,000	22,937,019
New Mexico	109	0	184,685,000	5,303,165
New York	697	0	10,600,597,000	41,291,482
North Carolina	211	0	1,483,014,000	34,816,313
North Dakota	213	0	67,684,000	2,242,315
Ohio	1,030	0	475,225,000	10,649,260
Oklahoma	565	0	166,765,000	4,163,290
Oregon	217	9,000	274,557,000	11,332,051
Pennsylvania	737	41,000	859,639,000	22,135,357
Rhode Island	46	50,000	140,307,000	26,803,283
South Carolina	98	933,000	299,327,000	33,900,143
South Dakota	156	85,000	112,894,000	4,125,558
Tennessee	136	473,000	466,186,000	25,562,926
Texas	1,255	0	1,289,518,000	18,935,636
Utah	111	0	154,456,000	13,669,045
Vermont	330	0	13,076,000	775,748
Virginia	134	2,032,000	1,795,283,000	59,070,478
Washington	304	2,000	287,545,000	11,798,276
West Virginia	55	1,667,000	108,480,000	17,915,182
Wisconsin	428	645,000	336,289,000	12,202,007
Wyoming	48	517,000	116,369,000	14,869,729

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-6. Number of districts and minimum, maximum, and mean of districts' state revenues, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$8,375,172,000</b>	<b>\$15,663,176</b>
Alabama	132	3,383,000	308,995,000	28,788,848
Alaska	53	459,000	383,161,000	25,597,604
Arizona	615	0	260,949,000	6,194,800
Arkansas	277	284,000	148,652,000	9,549,538
California	1,071	0	5,164,166,000	31,910,867
Colorado	198	0	376,219,000	19,504,197
Connecticut	195	0	326,583,000	16,885,615
Delaware	40	0	131,937,000	26,289,175
District of Columbia	57	0	0	0
Florida	67	2,254,000	896,711,000	122,635,552
Georgia	197	570,000	597,195,000	34,239,244
Hawaii	1	2,093,300,000	2,093,300,000	2,093,300,000
Idaho	137	117,000	152,269,000	9,294,255
Illinois	1,005	0	1,590,857,000	8,079,935
Indiana	378	0	353,424,000	19,735,630
Iowa	371	135,000	168,224,000	5,978,137
Kansas	289	248,000	319,287,000	9,899,651
Kentucky	174	928,000	439,992,000	21,047,374
Louisiana	113	386,000	213,750,000	30,650,867
Maine	242	0	37,384,000	4,478,979
Maryland	24	12,516,000	978,543,000	231,030,208
Massachusetts	329	127,000	334,347,000	17,455,894
Michigan	847	0	615,158,000	12,416,360
Minnesota	553	0	365,441,000	11,409,939
Mississippi	152	882,000	126,256,000	13,875,586
Missouri	555	45,000	73,200,000	4,699,141
Montana	443	3,000	44,202,000	1,681,560
Nebraska	270	191,000	210,758,000	4,388,874
Nevada	18	253,000	872,480,000	78,146,167
New Hampshire	176	33,000	83,713,000	6,028,398
New Jersey	668	3,000	770,055,000	13,894,040
New Mexico	109	0	666,792,000	21,373,899
New York	697	1,000	8,375,172,000	33,160,551
North Carolina	211	284,000	664,034,000	36,211,919
North Dakota	213	0	61,265,000	2,594,441
Ohio	1,030	0	522,780,000	10,266,264
Oklahoma	565	5,000	162,611,000	4,709,543
Oregon	217	0	231,638,000	13,583,475
Pennsylvania	737	0	1,415,203,000	12,849,701
Rhode Island	46	439,000	210,213,000	16,483,152
South Carolina	98	24,000	314,960,000	34,896,633
South Dakota	156	4,000	61,909,000	2,555,135
Tennessee	136	1,510,000	443,364,000	28,192,456
Texas	1,255	16,000	447,491,000	15,812,798
Utah	111	312,000	264,637,000	21,170,441
Vermont	330	24,000	50,185,000	4,051,627
Virginia	134	1,662,000	411,280,000	40,967,985
Washington	304	288,000	299,678,000	22,800,757
West Virginia	55	6,028,000	152,506,000	30,504,455
Wisconsin	428	32,000	672,974,000	11,569,904
Wyoming	48	212,000	183,404,000	18,352,417

† Not applicable.

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-7. Number of districts and minimum, maximum, and mean of districts' federal revenues, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$2,047,926,000</b>	<b>\$4,554,108</b>
Alabama	132	1,078,000	117,344,000	8,591,750
Alaska	53	64,000	89,922,000	6,923,962
Arizona	615	0	94,625,000	2,920,576
Arkansas	277	0	35,667,000	2,872,762
California	1,071	0	1,354,563,000	9,072,528
Colorado	198	0	129,150,000	3,640,182
Connecticut	195	0	83,324,000	4,229,277
Delaware	40	119,000	26,953,000	4,763,175
District of Columbia	57	0	80,585,000	2,610,579
Florida	67	3,051,000	625,948,000	62,688,104
Georgia	197	138,000	200,541,000	13,191,284
Hawaii	1	382,400,000	382,400,000	382,400,000
Idaho	137	14,000	40,883,000	3,335,277
Illinois	1,005	0	1,220,298,000	3,791,219
Indiana	378	0	164,521,000	4,025,537
Iowa	371	124,000	65,964,000	1,963,237
Kansas	289	75,000	98,393,000	2,331,114
Kentucky	174	176,000	155,681,000	6,091,466
Louisiana	113	42,000	144,296,000	14,246,283
Maine	242	0	16,197,000	1,326,103
Maryland	24	4,603,000	213,503,000	41,854,083
Massachusetts	329	20,000	124,894,000	3,321,860
Michigan	847	0	287,377,000	3,011,437
Minnesota	553	0	105,835,000	2,361,747
Mississippi	152	392,000	58,303,000	6,223,507
Missouri	555	41,000	95,688,000	2,665,695
Montana	443	0	13,697,000	577,989
Nebraska	270	0	108,763,000	1,724,919
Nevada	18	411,000	245,314,000	19,942,833
New Hampshire	176	0	26,462,000	1,052,131
New Jersey	668	0	211,497,000	3,626,499
New Mexico	109	84,000	170,302,000	6,977,642
New York	697	0	2,047,926,000	5,312,600
North Carolina	211	54,000	169,887,000	9,289,431
North Dakota	213	0	23,823,000	1,305,094
Ohio	1,030	0	163,912,000	2,426,833
Oklahoma	565	19,000	81,225,000	1,360,373
Oregon	217	0	86,509,000	3,747,051
Pennsylvania	737	0	556,585,000	4,167,784
Rhode Island	46	77,000	80,409,000	5,491,739
South Carolina	98	0	88,847,000	10,908,418
South Dakota	156	0	29,206,000	1,606,115
Tennessee	136	106,000	183,453,000	8,046,272
Texas	1,255	1,000	428,684,000	6,507,022
Utah	111	44,000	77,873,000	5,344,793
Vermont	330	0	12,602,000	527,106
Virginia	134	0	144,249,000	11,433,142
Washington	304	3,000	70,060,000	4,608,500
West Virginia	55	1,891,000	53,490,000	9,341,709
Wisconsin	428	0	259,642,000	2,605,939
Wyoming	48	155,000	16,462,000	2,582,125

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-8. Number of districts and minimum, maximum, and mean of districts' total revenues, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$21,023,695,000</b>	<b>\$36,966,339</b>
Alabama	132	5,469,000	592,058,000	55,159,530
Alaska	53	586,000	686,143,000	42,081,849
Arizona	615	5,000	591,990,000	15,890,351
Arkansas	277	358,000	334,883,000	18,463,671
California	1,071	10,000	8,436,592,000	62,895,191
Colorado	198	449,000	957,203,000	44,698,768
Connecticut	195	62,000	502,959,000	50,274,277
Delaware	40	125,000	256,474,000	45,720,850
District of Columbia	57	535,000	1,195,934,000	29,289,825
Florida	67	11,473,000	3,442,717,000	391,509,567
Georgia	197	2,371,000	1,623,148,000	90,588,208
Hawaii	1	2,564,856,000	2,564,856,000	2,564,856,000
Idaho	137	135,000	276,987,000	16,310,482
Illinois	1,005	45,000	5,103,557,000	28,114,541
Indiana	378	0	729,047,000	37,557,407
Iowa	371	1,139,000	386,999,000	15,484,830
Kansas	289	1,234,000	581,647,000	18,872,415
Kentucky	174	1,525,000	1,124,410,000	39,551,443
Louisiana	113	662,000	562,585,000	73,994,531
Maine	242	0	111,808,000	11,245,310
Maryland	24	35,974,000	2,690,058,000	555,323,750
Massachusetts	329	384,000	1,219,110,000	45,348,824
Michigan	847	120,000	1,182,258,000	24,121,400
Minnesota	553	0	629,602,000	19,514,488
Mississippi	152	2,067,000	274,970,000	29,384,059
Missouri	555	560,000	399,335,000	17,671,951
Montana	443	7,000	87,615,000	3,665,849
Nebraska	270	1,702,000	580,169,000	13,779,852
Nevada	18	2,205,000	3,037,823,000	238,995,778
New Hampshire	176	61,000	181,028,000	16,514,619
New Jersey	668	51,000	1,098,262,000	40,457,558
New Mexico	109	87,000	1,021,779,000	33,654,706
New York	697	1,000	21,023,695,000	79,764,633
North Carolina	211	683,000	2,297,008,000	80,317,664
North Dakota	213	85,000	143,010,000	6,141,850
Ohio	1,030	0	946,466,000	23,342,357
Oklahoma	565	197,000	390,454,000	10,233,207
Oregon	217	79,000	534,864,000	28,662,576
Pennsylvania	737	58,000	2,831,427,000	39,152,843
Rhode Island	46	940,000	430,929,000	48,778,174
South Carolina	98	957,000	673,631,000	79,705,194
South Dakota	156	89,000	204,009,000	8,286,808
Tennessee	136	2,406,000	1,093,003,000	61,801,654
Texas	1,255	68,000	2,165,693,000	41,255,457
Utah	111	395,000	495,657,000	40,184,279
Vermont	330	24,000	70,338,000	5,354,482
Virginia	134	4,043,000	2,350,812,000	111,471,604
Washington	304	309,000	657,283,000	39,207,533
West Virginia	55	10,282,000	314,476,000	57,761,345
Wisconsin	428	1,362,000	1,268,905,000	26,377,850
Wyoming	48	3,159,000	236,794,000	35,804,271

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-9. Number of districts and minimum, maximum, and mean of districts' current expenditures for instruction, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$14,936,045,000</b>	<b>\$19,130,348</b>
Alabama	132	2,753,000	307,671,000	29,530,962
Alaska	53	254,000	369,275,000	21,728,868
Arizona	615	0	312,877,000	7,587,369
Arkansas	277	254,000	165,870,000	9,167,794
California	1,071	0	4,331,872,000	32,358,130
Colorado	198	0	444,277,000	21,448,854
Connecticut	195	0	220,695,000	26,080,082
Delaware	40	0	143,307,000	23,652,125
District of Columbia	57	259,000	368,230,000	9,980,351
Florida	67	5,800,000	1,946,989,000	207,013,746
Georgia	197	0	924,222,000	49,708,421
Hawaii	1	1,321,657,000	1,321,657,000	1,321,657,000
Idaho	137	71,000	137,622,000	8,729,161
Illinois	1,005	0	2,906,680,000	14,444,791
Indiana	378	0	249,270,000	15,396,421
Iowa	371	166,000	219,561,000	8,005,795
Kansas	289	581,000	281,714,000	9,812,457
Kentucky	174	761,000	552,076,000	20,784,966
Louisiana	113	367,000	302,271,000	37,843,363
Maine	242	0	61,846,000	5,644,318
Maryland	24	18,589,000	1,434,291,000	297,828,333
Massachusetts	329	48,000	605,877,000	23,508,915
Michigan	847	61,000	651,102,000	11,704,479
Minnesota	553	0	364,630,000	10,627,358
Mississippi	152	1,135,000	144,589,000	15,376,211
Missouri	555	192,000	255,475,000	9,626,787
Montana	443	0	56,670,000	2,021,957
Nebraska	270	0	342,500,000	7,740,200
Nevada	18	922,000	1,503,132,000	119,068,556
New Hampshire	176	0	109,748,000	8,724,307
New Jersey	668	0	458,994,000	20,238,735
New Mexico	109	0	514,717,000	16,658,615
New York	697	0	14,936,045,000	50,368,103
North Carolina	211	394,000	719,675,000	37,039,498
North Dakota	213	0	73,809,000	2,945,437
Ohio	1,030	0	389,215,000	10,642,046
Oklahoma	565	178,000	193,931,000	5,138,398
Oregon	217	0	292,757,000	14,479,138
Pennsylvania	737	0	1,082,196,000	18,853,577
Rhode Island	46	326,000	223,403,000	26,037,326
South Carolina	98	576,000	311,043,000	38,467,541
South Dakota	156	0	109,890,000	4,226,205
Tennessee	136	1,004,000	636,350,000	36,279,735
Texas	1,255	0	1,108,450,000	20,434,637
Utah	111	250,000	274,498,000	20,073,685
Vermont	330	0	39,012,000	2,572,988
Virginia	134	0	1,331,848,000	60,036,515
Washington	304	139,000	310,050,000	19,522,072
West Virginia	55	6,447,000	198,485,000	35,967,745
Wisconsin	428	0	645,795,000	14,006,357
Wyoming	48	1,723,000	109,994,000	16,408,896

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.



## Appendix D—Value Distribution and Field Frequencies

Table D-10. Number of districts and minimum, maximum, and mean of districts' current expenditures for support services, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$4,068,503,000</b>	<b>\$11,007,079</b>
Alabama	132	2,389,000	205,986,000	17,487,871
Alaska	53	381,000	282,033,000	16,157,226
Arizona	615	0	203,078,000	5,394,738
Arkansas	277	148,000	111,145,000	5,816,718
California	1,071	0	2,661,206,000	19,335,394
Colorado	198	142,000	337,700,000	14,308,141
Connecticut	195	0	152,787,000	14,338,508
Delaware	40	125,000	84,131,000	13,436,150
District of Columbia	57	0	425,379,000	10,673,439
Florida	67	4,652,000	1,034,316,000	120,437,463
Georgia	197	1,098,000	478,840,000	25,698,563
Hawaii	1	697,833,000	697,833,000	697,833,000
Idaho	137	36,000	74,643,000	4,773,701
Illinois	1,005	0	1,625,990,000	9,101,379
Indiana	378	14,000	200,011,000	9,932,651
Iowa	371	197,000	101,184,000	4,372,819
Kansas	289	370,000	215,851,000	5,291,204
Kentucky	174	580,000	421,648,000	12,167,029
Louisiana	113	174,000	201,818,000	23,440,159
Maine	242	0	35,977,000	3,613,145
Maryland	24	12,907,000	699,487,000	168,645,292
Massachusetts	329	93,000	413,395,000	13,715,505
Michigan	847	9,000	471,326,000	7,896,398
Minnesota	553	0	143,055,000	4,728,005
Mississippi	152	34,000	91,180,000	9,208,447
Missouri	555	147,000	170,955,000	5,634,589
Montana	443	6,000	29,490,000	1,200,293
Nebraska	270	422,000	155,936,000	3,433,574
Nevada	18	1,183,000	949,103,000	76,135,389
New Hampshire	176	11,000	43,385,000	4,756,216
New Jersey	668	24,000	396,256,000	13,594,069
New Mexico	109	37,000	321,034,000	10,923,936
New York	697	0	4,068,503,000	20,373,703
North Carolina	211	204,000	361,046,000	18,783,370
North Dakota	213	0	33,682,000	1,606,592
Ohio	1,030	0	331,000,000	7,586,720
Oklahoma	565	148,000	144,312,000	3,369,478
Oregon	217	10,000	193,130,000	9,465,553
Pennsylvania	737	0	729,669,000	11,026,243
Rhode Island	46	354,000	162,966,000	16,797,522
South Carolina	98	365,000	193,294,000	25,033,316
South Dakota	156	17,000	54,261,000	2,450,077
Tennessee	136	625,000	346,625,000	18,502,397
Texas	1,255	15,000	638,252,000	11,640,932
Utah	111	78,000	119,999,000	9,617,396
Vermont	330	0	23,099,000	1,558,882
Virginia	134	808,000	747,267,000	34,734,769
Washington	304	57,000	208,402,000	11,193,191
West Virginia	55	4,293,000	103,859,000	19,908,727
Wisconsin	428	0	463,695,000	8,073,951
Wyoming	48	872,000	67,569,000	10,517,458

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-11. Number of districts and minimum, maximum, and mean of districts' other current expenditures, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$448,671,000</b>	<b>\$1,258,826</b>
Alabama	132	450,000	33,691,000	3,365,189
Alaska	53	0	14,028,000	1,151,189
Arizona	615	0	29,771,000	672,434
Arkansas	277	0	12,479,000	832,419
California	1,071	0	308,962,000	2,067,962
Colorado	198	0	36,372,000	1,410,737
Connecticut	195	0	16,072,000	1,537,092
Delaware	40	0	8,014,000	1,556,075
District of Columbia	57	0	25,231,000	798,404
Florida	67	514,000	136,812,000	15,337,761
Georgia	197	0	74,937,000	4,007,645
Hawaii	1	98,523,000	98,523,000	98,523,000
Idaho	137	0	9,782,000	708,847
Illinois	1,005	0	188,689,000	739,555
Indiana	378	0	19,004,000	1,149,772
Iowa	371	0	13,051,000	549,348
Kansas	289	22,000	19,258,000	742,446
Kentucky	174	70,000	45,172,000	2,011,902
Louisiana	113	1,000	26,891,000	3,473,265
Maine	242	0	3,436,000	328,934
Maryland	24	1,388,000	77,614,000	19,091,125
Massachusetts	329	0	42,142,000	1,172,897
Michigan	847	0	36,009,000	673,595
Minnesota	553	0	21,129,000	716,982
Mississippi	152	137,000	18,303,000	1,676,724
Missouri	555	0	13,474,000	674,274
Montana	443	0	4,907,000	135,280
Nebraska	270	0	21,543,000	551,952
Nevada	18	32,000	84,559,000	6,633,778
New Hampshire	176	0	5,146,000	389,614
New Jersey	668	0	27,935,000	1,165,058
New Mexico	109	0	30,794,000	1,206,385
New York	697	0	448,671,000	1,500,077
North Carolina	211	0	54,965,000	3,035,972
North Dakota	213	0	7,732,000	350,056
Ohio	1,030	0	26,476,000	643,718
Oklahoma	565	0	24,171,000	635,035
Oregon	217	0	14,989,000	901,581
Pennsylvania	737	0	79,799,000	1,169,980
Rhode Island	46	0	12,081,000	1,037,870
South Carolina	98	0	41,290,000	3,566,163
South Dakota	156	0	8,048,000	339,782
Tennessee	136	0	50,004,000	2,822,382
Texas	1,255	0	109,007,000	1,693,867
Utah	111	0	30,519,000	1,885,874
Vermont	330	0	1,584,000	111,109
Virginia	134	0	79,538,000	3,656,731
Washington	304	0	16,082,000	1,460,671
West Virginia	55	642,000	19,588,000	3,190,836
Wisconsin	428	0	43,002,000	884,748
Wyoming	48	93,000	5,607,000	856,292

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-12. Number of districts and minimum, maximum, and mean of districts' total current expenditures for elementary/secondary education, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$19,453,219,000</b>	<b>\$31,396,253</b>
Alabama	132	5,592,000	547,348,000	50,384,023
Alaska	53	635,000	665,336,000	39,037,283
Arizona	615	1,000	539,066,000	13,654,541
Arkansas	277	433,000	289,494,000	15,816,931
California	1,071	0	7,302,040,000	53,761,486
Colorado	198	158,000	767,270,000	37,167,732
Connecticut	195	0	382,894,000	41,955,682
Delaware	40	125,000	234,680,000	38,644,350
District of Columbia	57	426,000	818,840,000	21,452,193
Florida	67	10,969,000	3,118,117,000	342,788,970
Georgia	197	1,942,000	1,477,999,000	79,414,629
Hawaii	1	2,118,013,000	2,118,013,000	2,118,013,000
Idaho	137	110,000	219,909,000	14,211,708
Illinois	1,005	11,000	4,721,359,000	24,285,725
Indiana	378	14,000	468,285,000	26,478,844
Iowa	371	637,000	333,796,000	12,927,962
Kansas	289	1,122,000	516,823,000	15,846,107
Kentucky	174	1,411,000	1,018,896,000	34,963,897
Louisiana	113	587,000	524,615,000	64,756,788
Maine	242	1,000	101,259,000	9,586,397
Maryland	24	32,884,000	2,208,308,000	485,564,750
Massachusetts	329	141,000	1,061,414,000	38,397,316
Michigan	847	87,000	1,158,437,000	20,274,472
Minnesota	553	6,000	528,814,000	16,072,345
Mississippi	152	2,369,000	254,072,000	26,261,382
Missouri	555	439,000	382,395,000	15,935,650
Montana	443	6,000	86,160,000	3,357,530
Nebraska	270	1,463,000	519,979,000	11,725,726
Nevada	18	2,137,000	2,536,794,000	201,837,722
New Hampshire	176	11,000	155,887,000	13,870,136
New Jersey	668	24,000	883,185,000	34,997,862
New Mexico	109	43,000	866,545,000	28,788,936
New York	697	0	19,453,219,000	72,241,884
North Carolina	211	602,000	1,135,686,000	58,858,839
North Dakota	213	49,000	115,223,000	4,902,085
Ohio	1,030	21,000	723,365,000	18,872,484
Oklahoma	565	356,000	358,080,000	9,142,912
Oregon	217	10,000	500,876,000	24,846,272
Pennsylvania	737	27,000	1,891,664,000	31,049,799
Rhode Island	46	733,000	398,450,000	43,872,717
South Carolina	98	948,000	545,627,000	67,067,020
South Dakota	156	17,000	172,199,000	7,016,064
Tennessee	136	2,450,000	1,032,979,000	57,604,515
Texas	1,255	71,000	1,855,709,000	33,769,436
Utah	111	464,000	418,979,000	31,576,955
Vermont	330	0	62,132,000	4,242,979
Virginia	134	808,000	2,158,653,000	98,428,015
Washington	304	196,000	534,534,000	32,175,934
West Virginia	55	11,382,000	321,932,000	59,067,309
Wisconsin	428	0	1,152,492,000	22,965,056
Wyoming	48	2,688,000	183,170,000	27,782,646

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-13. Number of districts and minimum, maximum, and mean of districts' capital outlays, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$3,151,607,000</b>	<b>\$3,620,926</b>
Alabama	132	73,000	119,763,000	5,528,182
Alaska	53	0	60,741,000	4,337,245
Arizona	615	0	38,766,000	1,190,220
Arkansas	277	0	41,387,000	2,167,653
California	1,071	0	1,825,290,000	6,676,458
Colorado	198	0	123,502,000	5,140,586
Connecticut	195	0	165,127,000	4,274,077
Delaware	40	0	29,186,000	4,874,675
District of Columbia	57	0	297,363,000	6,227,579
Florida	67	276,000	285,855,000	43,941,567
Georgia	197	0	162,862,000	9,208,848
Hawaii	1	72,917,000	72,917,000	72,917,000
Idaho	137	0	23,466,000	1,002,920
Illinois	1,005	0	277,260,000	1,934,592
Indiana	378	0	48,846,000	2,535,958
Iowa	371	21,000	43,919,000	2,187,267
Kansas	289	11,000	103,449,000	4,090,543
Kentucky	174	3,000	60,141,000	4,295,966
Louisiana	113	0	108,503,000	7,020,770
Maine	242	0	14,075,000	650,868
Maryland	24	1,462,000	291,458,000	46,163,417
Massachusetts	329	0	72,616,000	2,455,325
Michigan	847	0	46,770,000	1,480,281
Minnesota	553	0	60,222,000	1,832,884
Mississippi	152	18,000	77,607,000	2,776,211
Missouri	555	0	62,378,000	1,684,685
Montana	443	0	12,095,000	248,747
Nebraska	270	2,000	61,665,000	1,375,363
Nevada	18	89,000	277,844,000	21,206,556
New Hampshire	176	0	31,721,000	745,801
New Jersey	668	0	55,228,000	1,750,629
New Mexico	109	0	228,152,000	5,835,248
New York	697	0	3,151,607,000	8,791,953
North Carolina	211	0	253,475,000	5,909,981
North Dakota	213	0	30,160,000	670,765
Ohio	1,030	0	137,400,000	2,396,640
Oklahoma	565	0	29,367,000	835,322
Oregon	217	0	63,889,000	2,644,323
Pennsylvania	737	0	180,847,000	3,064,128
Rhode Island	46	0	5,328,000	903,696
South Carolina	98	1,000	187,181,000	12,292,051
South Dakota	156	0	22,722,000	937,647
Tennessee	136	37,000	95,191,000	4,613,162
Texas	1,255	0	207,829,000	6,418,918
Utah	111	0	108,711,000	7,835,847
Vermont	330	0	9,558,000	200,170
Virginia	134	103,000	144,554,000	8,414,060
Washington	304	0	177,849,000	4,988,066
West Virginia	55	105,000	19,173,000	3,484,764
Wisconsin	428	0	43,756,000	1,443,327
Wyoming	48	324,000	54,510,000	7,097,458

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-14. Number of districts and minimum, maximum, and mean of districts' non-elementary/secondary expenditures, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$175,673,000</b>	<b>\$401,673</b>
Alabama	132	73,000	7,396,000	843,439
Alaska	53	0	1,593,000	149,189
Arizona	615	0	1,132,000	45,888
Arkansas	277	0	41,558,000	1,495,639
California	1,071	0	168,406,000	1,252,479
Colorado	198	0	27,894,000	266,949
Connecticut	195	0	4,731,000	207,877
Delaware	40	0	8,917,000	470,300
District of Columbia	57	0	15,606,000	335,789
Florida	67	0	111,388,000	8,152,791
Georgia	197	0	4,588,000	167,574
Hawaii	1	24,528,000	24,528,000	24,528,000
Idaho	137	0	1,350,000	27,964
Illinois	1,005	0	128,450,000	216,742
Indiana	378	0	6,023,000	179,434
Iowa	371	0	3,457,000	60,722
Kansas	289	0	570,000	16,332
Kentucky	174	0	8,944,000	379,109
Louisiana	113	0	3,713,000	183,982
Maine	242	0	2,830,000	111,781
Maryland	24	0	6,692,000	956,833
Massachusetts	329	0	5,993,000	170,742
Michigan	847	0	11,542,000	415,386
Minnesota	553	0	24,811,000	752,302
Mississippi	152	0	3,408,000	119,487
Missouri	555	0	14,487,000	334,458
Montana	443	0	1,549,000	20,056
Nebraska	270	0	981,000	11,596
Nevada	18	0	15,133,000	1,307,222
New Hampshire	176	0	1,378,000	42,830
New Jersey	668	0	14,258,000	292,699
New Mexico	109	0	891,000	36,908
New York	697	0	175,673,000	565,515
North Carolina	211	0	14,693,000	337,697
North Dakota	213	0	3,075,000	29,239
Ohio	1,030	0	17,326,000	271,681
Oklahoma	565	0	33,671,000	470,775
Oregon	217	0	2,162,000	109,438
Pennsylvania	737	0	107,895,000	464,113
Rhode Island	46	0	7,727,000	909,457
South Carolina	98	0	5,112,000	411,816
South Dakota	156	0	854,000	29,699
Tennessee	136	0	23,149,000	615,618
Texas	1,255	0	16,712,000	261,509
Utah	111	0	15,196,000	934,811
Vermont	330	0	3,993,000	35,170
Virginia	134	0	21,177,000	563,619
Washington	304	0	7,325,000	194,711
West Virginia	55	2,000	9,089,000	525,564
Wisconsin	428	0	22,669,000	250,091
Wyoming	48	0	3,057,000	170,563

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-15. Number of districts and minimum, maximum, and mean of districts' total expenditures, by state: Fiscal year 2010

State	Number of districts	Minimum	Maximum	Mean
<b>Total</b>	<b>16,527</b>	<b>\$0</b>	<b>\$24,597,709,000</b>	<b>\$37,693,081</b>
Alabama	132	5,819,000	581,520,000	57,936,144
Alaska	53	635,000	755,014,000	44,689,377
Arizona	615	1,000	578,202,000	15,745,475
Arkansas	277	473,000	355,803,000	20,102,513
California	1,071	9,000	9,735,797,000	66,510,837
Colorado	198	599,000	1,005,375,000	45,317,429
Connecticut	195	0	589,034,000	49,426,205
Delaware	40	125,000	273,681,000	46,264,300
District of Columbia	57	1,040,000	1,290,048,000	31,195,123
Florida	67	12,115,000	3,668,809,000	406,970,284
Georgia	197	1,942,000	1,711,261,000	90,756,523
Hawaii	1	2,215,458,000	2,215,458,000	2,215,458,000
Idaho	137	110,000	243,649,000	15,722,190
Illinois	1,005	135,000	5,363,330,000	28,419,296
Indiana	378	40,000	556,118,000	30,907,132
Iowa	371	933,000	390,264,000	16,014,687
Kansas	289	1,313,000	638,856,000	20,690,066
Kentucky	174	1,529,000	1,105,167,000	40,759,029
Louisiana	113	658,000	582,364,000	74,213,142
Maine	242	1,000	115,662,000	11,106,624
Maryland	24	35,606,000	2,579,354,000	550,237,125
Massachusetts	329	383,000	1,198,589,000	45,160,556
Michigan	847	96,000	1,319,743,000	24,810,438
Minnesota	553	6,000	612,020,000	19,826,251
Mississippi	152	2,519,000	342,154,000	29,633,270
Missouri	555	540,000	413,743,000	18,646,366
Montana	443	7,000	88,524,000	3,708,546
Nebraska	270	1,603,000	545,174,000	13,482,219
Nevada	18	2,226,000	3,053,058,000	238,846,389
New Hampshire	176	75,000	162,917,000	16,232,756
New Jersey	668	51,000	1,129,720,000	40,518,430
New Mexico	109	43,000	1,112,328,000	35,265,349
New York	697	0	24,597,709,000	86,384,700
North Carolina	211	653,000	1,529,792,000	68,676,175
North Dakota	213	94,000	150,080,000	5,950,357
Ohio	1,030	21,000	936,582,000	23,053,236
Oklahoma	565	359,000	392,530,000	10,578,469
Oregon	217	85,000	543,852,000	29,484,171
Pennsylvania	737	27,000	2,950,542,000	39,603,387
Rhode Island	46	770,000	451,617,000	49,459,109
South Carolina	98	949,000	674,303,000	84,677,010
South Dakota	156	321,000	201,426,000	8,215,590
Tennessee	136	2,656,000	1,153,095,000	64,414,463
Texas	1,255	71,000	2,174,637,000	43,703,907
Utah	111	467,000	503,587,000	41,510,405
Vermont	330	8,000	69,095,000	5,261,982
Virginia	134	3,908,000	2,387,209,000	111,342,022
Washington	304	357,000	728,773,000	38,884,257
West Virginia	55	11,537,000	342,409,000	63,356,236
Wisconsin	428	1,369,000	1,260,663,000	25,973,881
Wyoming	48	3,106,000	238,378,000	35,337,021

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2010

Variable	Label	Number of districts	Minimum	Maximum	Mean
V33	Fall Membership	15,562	0	1,014,020	3,152
MEMBERSCH	Fall Membership - School Universe	15,889	0	1,014,020	3,080
C14	Fed Rev - Thru State - Title I	16,527	\$0	\$777,993,000	\$1,025,029
C15	Fed Rev - Thru State - Children With Disabilities	16,527	0	257,678,000	864,714
C16	Fed Rev - Thru State - Math, Science, and Teachers	16,527	0	58,822,000	100,569
C17	Fed Rev - Thru State - Safe and Drug Free Schools	16,527	0	10,177,000	15,162
C19	Fed Rev - Thru State - Vocational and Tech Ed	16,527	0	15,750,000	38,271
B11	Fed Rev - Thru State - Bilingual Education	16,527	0	28,169,000	22,006
C20	Fed Rev - Thru State - Other	16,527	0	394,540,000	1,343,366
C25	Fed Rev - Thru State - Child Nutrition Act	16,527	0	321,606,000	726,630
C36	Fed Rev - Nonspecified	16,527	0	637,078,000	156,718
B10	Fed Rev - Direct - Impact Aid	16,527	0	59,398,000	75,998
B12	Fed Rev - Direct - Indian Education	16,527	0	3,111,000	6,023
B13	Fed Rev - Direct - Other	16,527	0	213,069,000	179,623
C01	State Rev - General Formula Assistance	16,527	0	6,016,802,000	10,935,242
C04	State Rev - Staff Improvement Programs	16,527	0	139,157,000	195,646
C05	State Rev - Special Education Programs	16,527	0	1,445,472,000	1,013,724
C06	State Rev - Compensatory and Basic Skill	16,527	0	262,095,000	281,577
C07	State Rev - Bilingual Education Programs	16,527	0	52,887,000	36,805
C08	State Rev - Gifted and Talented Programs	16,527	0	68,096,000	26,082
C09	State Rev - Vocational Education Programs	16,527	0	16,140,000	47,554
C10	State Rev - School Lunch Programs	16,527	0	42,871,000	31,723
C11	State Rev - Capital Outlay and Debt Service	16,527	0	289,060,000	376,129
C12	State Rev - Transportation Programs	16,527	0	76,286,000	242,413
C13	State Rev - Other Programs	16,527	0	1,684,314,000	1,620,364
C35	State Rev - Nonspecified	16,527	0	208,110,000	123,310
C38	State Rev on Behalf - Employee Benefits	16,527	0	144,110,000	697,366
C39	State Rev on Behalf - Not Employee Benefits	16,527	0	19,306,000	35,243
T02	Local Rev - Parent Government Contributions	1,177	0	9,073,697,000	40,918,943
T06	Local Rev - Property Taxes	13,394	0	1,818,529,000	12,631,442
T09	Local Rev - General Sales Taxes	13,394	0	161,332,000	277,182
T15	Local Rev - Public Utility Taxes	13,394	0	20,748,000	27,137
T40	Local Rev - Individual and Corporate Income	13,394	0	110,682,000	135,818
T99	Local Rev - All Other Taxes	13,394	0	58,982,000	101,194
D11	Local Rev - From Other School Systems	16,527	0	201,357,000	666,376
D23	Local Rev - From Cities and Counties	16,527	0	340,982,000	488,009
A07	Local Rev - Tuition Fees From Pupils	16,527	0	20,229,000	68,808
A08	Local Rev - Transportation Fees From Pupils	16,527	0	15,564,000	6,558
A09	Local Rev - School Lunch	16,527	0	47,205,000	402,019
A11	Local Rev - Textbook Sales and Rentals	16,527	0	3,510,000	12,098
A13	Local Rev - District Activity Receipts	16,527	0	171,949,000	233,963
A15	Local Rev - Student Fees, Nonspecified	16,527	0	14,939,000	9,387
A20	Local Rev - Other Sales and Services	16,527	0	49,072,000	101,360
A40	Local Rev - Rents and Royalties	16,527	0	19,348,000	46,182
U11	Local Rev - Sale of Property	16,527	0	28,720,000	22,227
U22	Local Rev - Interest Earnings	16,527	0	73,023,000	119,627
U30	Local Rev - Fines and Forfeits	16,527	0	19,854,000	20,978
U50	Local Rev - Private Contributions	16,527	0	48,929,000	58,452

See notes at end of table.

## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2010—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
U97	Local Rev - Miscellaneous	16,527	0	1,421,630,000	683,684
C24	NCES Local Revenue, Census Bureau State Revenue	16,527	0	729,737,000	219,583
E13	Current Exp - Instruction	16,527	0	14,936,045,000	19,130,348
V91	Payments to Private Schools	16,527	0	738,402,000	199,550
V92	Payments to Charter Schools	16,527	0	383,908,000	124,777
E17	Current Exp - Support Services - Pupils	16,527	0	333,309,000	1,743,062
E07	Current Exp - Support Services - Instruction	16,527	0	479,925,000	1,509,030
E08	Current Exp - Support Services - General	16,527	0	144,467,000	607,488
E09	Current Exp - Support Services - School	16,527	0	528,651,000	1,721,452
V40	Current Exp - Support Services - Operation	16,527	0	1,661,029,000	2,995,231
V45	Current Exp - Support Services - Student	16,527	0	1,024,981,000	1,346,688
V90	Current Exp - Support Services - Business	16,527	0	591,836,000	1,083,854
V85	Current Exp - Support Services Nonspecific	16,527	0	4,540,000	275
E11	Current Exp - Food Services	16,527	0	448,671,000	1,182,650
V60	Current Exp - Enterprise Operations	16,527	0	31,334,000	69,290
V65	Current Exp - Other Elementary/Secondary Ed	16,527	0	9,815,000	6,886
V70	Non-Elsec Exp - Community Services	16,527	0	118,338,000	222,264
V75	Non-Elsec Exp - Adult Education	16,527	0	148,516,000	122,296
V80	Non-Elsec Exp - Other	16,527	0	40,513,000	57,113
F12	Capital Outlay - Construction	16,527	0	3,044,559,000	2,852,023
G15	Capital Outlay - Land and Existing Structures	16,527	0	106,072,000	200,697
K09	Capital Outlay - Instructional Equipment	16,527	0	48,388,000	151,697
K10	Capital Outlay - Other Equipment	16,527	0	61,852,000	390,473
K11	Capital Outlay - Nonspecified Equipment	16,527	0	12,401,000	26,036
L12	Payments to State Governments	16,527	0	111,938,000	88,531
M12	Payments to Local Governments	16,527	0	49,058,000	13,126
Q11	Payments to Other School Systems	16,527	0	634,364,000	776,073
I86	Interest on Debt	16,527	0	439,446,000	1,072,173
Z32	Total Salaries	16,527	0	10,254,583,000	19,073,717
Z33	Salaries - Instruction	16,527	0	8,613,741,000	12,905,732
Z35	Teacher Salaries - Regular Education Program	16,527	0	4,011,575,000	6,601,557
Z36	Teacher Salaries - Special Education Programs	16,527	0	1,713,079,000	1,501,773
Z37	Teacher Salaries - Vocational Education Programs	16,527	0	524,807,000	258,661
Z38	Teacher Salaries - Other Education Programs	16,527	0	78,518,000	326,873
V11	Salaries - Support Services - Pupils	16,527	0	243,582,000	1,163,642
V13	Salaries - Support Services - Instruction	16,527	0	321,611,000	889,887
V15	Salaries - Support Services - General Administration	16,527	0	82,474,000	264,950
V17	Salaries - Support Services - School Administration	16,527	0	341,063,000	1,223,248
V21	Salaries - Support Services - Operation	16,527	0	661,475,000	1,080,085
V23	Salaries - Support Services - Student Transportation	16,527	0	68,954,000	460,254
V37	Salaries - Support Services - Business/Central/Other	16,527	0	237,834,000	493,045
V29	Salaries - Food Service	16,527	0	221,534,000	395,066
Z34	Total Employee Benefits	16,527	0	5,409,968,000	6,628,537
V10	Empl Benefits - Instruction	16,527	0	4,756,409,000	4,414,840
V12	Empl Benefits - Support Services - Pupil	16,527	0	83,188,000	371,380
V14	Empl Benefits - Support Services - Instruction Staff	16,527	0	108,630,000	290,401
V16	Empl Benefits - Support Services - General Admin	16,527	0	25,761,000	101,756
V18	Empl Benefits - Support Services - School Admin	16,527	0	160,978,000	408,783

See notes at end of table.



## Appendix D—Value Distribution and Field Frequencies

Table D-16. Number of districts and minimum, maximum, and mean of continuous variables: Fiscal year 2010—Continued

Variable	Label	Number of districts	Minimum	Maximum	Mean
V22	Empl Benefits - Support Services - Operation/Maint	16,527	0	327,418,000	429,288
V24	Empl Benefits - Support Services - Student Transport	16,527	0	34,626,000	184,498
V38	Empl Benefits - Support Services - Business/Central	16,527	0	117,724,000	206,847
V30	Empl Benefits - Food Services	16,527	0	69,482,000	145,085
V32	Empl Benefits - Enterprise Operations	16,527	0	4,338,000	4,967
V93	Textbooks	16,527	0	115,987,000	146,703
_19H	Long Term Debt - Outstanding at Beginning of FY	16,527	0	11,615,909,000	23,415,041
_21F	Long Term Debt - Issued During FY	16,527	0	4,342,818,000	2,921,817
_31F	Long Term Debt - Retired During FY	16,527	0	1,210,275,000	2,139,615
_41F	Long Term Debt - Outstanding at End of FY	16,527	0	12,642,529,000	24,202,812
_61V	Short Term Debt - Outstanding at Beginning of FY	16,527	0	625,105,000	555,263
_66V	Short Term Debt - Outstanding at End of FY	16,527	0	230,000,000	483,233
W01	Assets - Sinking Fund	15,350	0	701,763,000	1,028,146
W31	Assets - Bond Fund	15,350	0	3,650,875,000	3,081,856
W61	Assets - Other Funds	15,350	0	2,178,242,000	6,884,291
HR1	ARRA Rev - Title I	16,527	0	232,282,000	241,402
HE1	Current Exp - ARRA	16,527	0	1,050,214,000	1,533,399
HE2	Capital Outlay - ARRA	16,527	0	36,903,000	70,813

NOTE: The Appendix D tables exclude school districts in the School District Finance Survey (F-33) data file that did not submit finance data for the survey. The "Number of districts" column in this table is the count of school districts where the specified F-33 variable was not missing, nonapplicable, or suppressed. (Missing, nonapplicable, and suppressed variables were excluded from the minimum, maximum, and mean calculations in this table.)

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), "School District Finance Survey (F-33)," fiscal year 2010, Provisional Version 1a.

## **Appendix E—Survey Form**

**RETURN TO**  
**FAX to EFSS Branch at 866-394-0138**

FORM **F-33**  
 (2-11-2011)

U.S. DEPARTMENT OF COMMERCE  
 Economics and Statistics Administration  
 U.S. CENSUS BUREAU

**2010 ANNUAL SURVEY OF LOCAL GOVERNMENT FINANCES  
 School Systems**

In correspondence pertaining to this report, please refer to the Census File Number above your address.

*(Please correct any error in name, address, and ZIP Code)*

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0700, U.S. Census Bureau, 4600 Silver Hill Road, AMSD-3K138, Washington, DC 20233. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0700" as the subject.

**NOTE** → Please read the instructions on pages 6 through 8 before completing this form.

Reference numbers pertain to revenue and expenditure codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 2009.

<b>Part I REVENUE</b>	<b>Amount Omit cents</b>
<b>Section A – FROM LOCAL SOURCES</b>	T06
1. Property taxes (1110, 1140)	T09
2. General sales or gross receipts tax (1120)	T15
3. Public utility taxes (1190)	T40
4. Individual and corporate income taxes (1130)	T99
5. All other taxes (1190)	T02
6. Parent government contributions (dependent school systems only – 1200)	D23
7. Revenue from cities and counties (1200, 1320, 1330, 1420, 1430, 1960, 2100, 2200, 2800)	D11
8. Revenue from other school systems (within state – 1321, 1421, 1951; out of state – 1331, 1350, 1431, 1952)	A07
9. Tuition fees from pupils, parents, and other private sources (1310, 1340)	A08
10. Transportation fees from pupils, parents, and other private sources (1410, 1440)	A11
11. Textbook sales and rentals (1940)	A09
12. School lunch revenues (1600)	A13
13. District activity receipts (1700)	A20
14. Other sales and service revenues (1800)	A40
15. Rents and royalties (1910)	U11
16. Sale of property	

<b>Part I REVENUE - Continued</b>	<b>Amount Omit cents</b>
<b>Section A - FROM LOCAL SOURCES - Continued</b>	U22
17. Interest earnings (1500)	U30
18. Fines and forfeits	U50
19. Private contributions (1920)	U97
20. Miscellaneous other local revenue (1980, 1990)	C01
<b>Section B - FROM STATE SOURCES (3100, 3200, 3800)</b>	
1. General formula assistance	C04
2. Staff improvement programs	C05
3. Special education programs	C06
4. Compensatory and basic skills attainment programs	C07
5. Bilingual education programs	C08
6. Gifted and talented programs	C09
7. Vocational education programs	C10
8. School lunch programs	C11
9. Capital outlay and debt service programs	C12
10. Transportation programs	C13
11. All other revenues from state sources	C14
<b>Section C - FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)</b>	
1. Title I	C15
2. Children with disabilities - IDEA	C16
3. Math, science, and teacher quality	C17
4. Safe and drug-free schools	C19
5. Vocational and technical education	C25
6. Child nutrition act - <b>exclude commodities</b>	B11
7. Bilingual education	C20
8. All other federal aid through the state	B10
<b>Section D - FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)</b>	
1. Impact aid (Public Law 81-815 and Public Law 81-874)	B12
2. Indian education	B13
3. All other direct federal aid	

**CONTINUE WITH PART II ON PAGE 3** 

**Part II CURRENT OPERATION EXPENDITURE**

Section A - ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS - PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object series 100)	Employee benefits only (Object series 200, except 240)	TOTAL (ALL current operation objects)
	(1)	(2)	(3)
1. Instruction (1000)	Z33	V10	E13
2. Support services, pupils (2100)	V11	V12	E17
3. Support services, instructional staff (2200)	V13	V14	E07
4. Support services, general administration (2300)	V15	V16	E08
5. Support services, school administration (2400)	V17	V18	E09
6. Support services, operation and maintenance of plant (2600)	V21	V22	V40
7. Support services, student transportation (2700)	V23	V24	V45
8. Business/central/other support services (2500 and 2900)	V37	V38	V90
<b>Section B - ELEMENTARY-SECONDARY NONINSTRUCTIONAL PROGRAMS</b>	V29	V30	E11
9. Food services (3100)			
10. Enterprise operations (3200)		V32	V60
11. Other			V65
<b>Section C - NONELEMENTARY-SECONDARY PROGRAMS</b>			V70
12. Community services (3300)			
13. Adult education			V75
14. Other			V80
<b>Section D - EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B</b>			V91
15. Payments to private schools (object 563)			
16. Payments to charter schools (object 566)			V92
17. Teacher salaries - Regular education programs (program 100)			Z35
18. Teacher salaries - Special education programs (program 200)			Z36
19. Teacher salaries - Vocational education programs (program 300)			Z37
20. Teacher salaries - Other education programs (program 400)			Z38
21. Textbooks (function 1000, object 640)			V93
<b>Part III CAPITAL OUTLAY EXPENDITURES</b>			Amount <b>Omit cents</b>
1. Construction (object 450)			F12
2. Land and existing structures (objects 710, 720)			G15

**CONTINUE WITH PART III ON PAGE 4** 

<b>Part III CAPITAL OUTLAY EXPENDITURES – Continued</b>		Amount <b>Omit cents</b>	
3. Instructional equipment (object 730, function 1000)		K09	
4. All other equipment (object 730, functions 2000, 3000, 4000)		K10	
<b>Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY</b>		Z32	
1. Total salaries and wages (object 100 – ALL functions)		Z34	
2. Total employee benefit payments (object 200 – ALL functions)		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 567, 591, 592)		L12	
4. Payments to state governments (object 569)		M12	
5. Payments to local governments (object 920)		I86	
6. Interest on school system indebtedness (object 832)			
<b>Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)</b>		C38	
1. For employee benefits		C39	
2. All other (textbooks, school bus purchase, etc.)			
<b>Part VI DEBT</b>		19H	
<b>Section A – LONG TERM – Term of more than one year</b>			
1. Outstanding at beginning of the fiscal year		21F	
2. Issued during fiscal year (revenue code 5110)		31F	
3. Retired during fiscal year (object 831)		41F	
4. Outstanding at end of fiscal year (line 1 plus line 2 minus line 3)			
<b>Section B – SHORT TERM – Term of one year or less</b>		61V	
1. Outstanding at beginning of fiscal year		66V	
2. Outstanding at end of fiscal year			
<b>Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
<b>Part VIII FALL MEMBERSHIP – October 2009</b>		Membership	
Enter the count of pupils enrolled on the school day closest to October 1, 2009		V33	
<b>Part IX SPECIAL PROCESSING ITEMS</b>			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES state revenue	T07		
3. Census state, NCES local revenue	C24		

**CONTINUE WITH PART IX ON PAGE 5** 

**Part IX SPECIAL PROCESSING ITEMS - Continued**

Item	Code	Amount
4. State revenue, nonspecified	C35	
5. Federal revenue, nonspecified	C36	
6. State payment on behalf of the LEA, instruction employee benefits	J13	
7. State payment on behalf of the LEA, pupil support services employee benefits	J17	
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07	
9. State payment on behalf of the LEA, general administration employee benefits	J08	
10. State payment on behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional nonbenefits	J14	
21. State payment on behalf of the LEA, support services nonbenefits	J96	
22. State payment on behalf of the LEA, noninstructional programs nonbenefits	J97	
23. State payment on behalf of the LEA, nonelementary-secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

**Part X ARRA FUNDS  
(Exhibits of selected items reported in Sections I-C,  
II-A, II-B, and III)**

1. ARRA revenues – Title I	HR1	
2. ARRA expenditures – Current operation expenditures for elementary-secondary education programs (objects 100–600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200)	HE1	
3. ARRA expenditures – Capital outlay expenditures (objects 700, 710, 720, and 730 for functions 1000, 2000, 3100, and 3200, and ALL objects for function 4000)	HE2	

Remarks – Please use this space for any explanation that may be essential in understanding your reported data.  
If additional space is required, please attach a separate sheet.

## BASIC INSTRUCTIONS AND SUGGESTIONS

FINAL AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

### 1. INCLUDE the unduplicated revenues and expenditures from all funds:

- |                           |                            |
|---------------------------|----------------------------|
| a. General fund           | e. Capital projects funds  |
| b. Special revenue funds  | f. Food service fund       |
| c. Federal projects funds | g. District activity funds |
| d. Debt service fund      |                            |

2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.

3. In cases where revenues were not received, no expenditures made, or no debt or assets, report "0" for the items. Please describe the basis of any estimates or prorations used to report amounts requested on this form in the "Remarks" section.

4. For help with questions, contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193 or govse.elsec@census.gov.

### Part I – REVENUE

#### Section A – FROM LOCAL SOURCES

**Lines 1–5.** Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

**Line 6.** Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

**Line 7.** Report taxes for education levied by separate county and city governments and transferred to the school system. Include monies received from debt issued in the name of a local (nonschool system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

**Line 8.** Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

**Lines 9–14.** Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered on line 12. Gross district activity receipts for those funds under control of the custodian of district funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

**Line 15-20.** Include revenues received from allowing temporary possession or granting rights to the use of school district buildings, land, or other properties on line 15. Report amounts received from sale of real property, buildings (and improvements to them), land easements, rights-of-way, and other capital assets (buses, automobiles, etc.) on line 16. Include interest earnings from all funds held by the school system on line 17. Report revenues from penalties imposed for violations of law on line 18. Report gifts of cash or securities from private individuals or organizations on line 19. Report receipts from refunds of prior year expenditures and other revenue from local sources not provided for elsewhere on line 20. Report in Part VI the amount of monies from debt issuances.

#### Section B – FROM STATE SOURCES

**Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.**

**Line 1.** Include revenue from general noncategorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

**Line 2.** Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

**Line 3.** Enter revenues for the education of physically and mentally disabled students.

**Line 4.** Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs that provide more than staff enhancements – such as materials, resource centers, and equipment. Programs that focus on staff should be reported on line 2.

**Lines 5–10.** Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

**Line 11.** Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

#### Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

**Line 1.** Include federal revenues distributed through Title I (College and Career Ready Students) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB). Report basic, concentration, targeted, and finance incentive grants.

**Line 2.** Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 2004). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D of the law. Report these project grants instead in Part I-D3.

**Line 3.** Report math, science, and teacher quality formula and project grants provided under Title II-A and B of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 4.** Include formula and project grants for safe and drug-free schools distributed under Title IV-A of the Elementary-Secondary Education Act (ESEA) as reauthorized by the the No Child Left Behind Act of 2001 (NCLB).

**Line 5.** Report formula grants authorized by the Carl D. Perkins Career and Technical Education Improvement Act of 2006 (Public Law 105-332). Include revenues from State Basic and Tech-Prep formula grants.

**Line 6.** Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by Public Law 79-396 and Public Law 89-642. **Report cash payments only -- exclude the value of donated commodities.**

**Line 7.** Include project grants for bilingual education provided under Title III of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB).

**Line 8.** Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Workforce Investment Act of 1998.

#### Section D – FROM FEDERAL SOURCES DIRECTLY

**Line 1.** Include federal payments for construction (Public Law 81-815) and for maintenance and operation (Public Law 81-874).

**Line 2.** Include both project and formula grants for Indian education distributed under Title VII (formerly Title IX) of the Elementary-Secondary Education Act (ESEA) as reauthorized by the No Child Left Behind Act of 2001 (NCLB) and the Johnson-O'Malley Act.

**CONTINUE ON PAGE 7** 



**Line 3.** Report the total of all other federal grants awarded directly to the local education agency. Include project grants authorized under Part D of IDEA, Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-9 and ID1-3, such as "total federal revenues" not broken down by program.

**Part II – CURRENT OPERATION EXPENDITURE**

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, line 3
Payments to the state, cities, counties, or special districts	Part IV, lines 4 and 5
Debt service payments	Part IV, line 6 and Part VI, Section, A line 3
State payments on behalf of school systems	Part IX, lines 6–14

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

**Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 2009.**

**Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12**

**Line 1. Instruction (1000).** Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

**Line 2. Pupil support (2100).** Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

**Line 3. Instructional staff support (2200).** Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, academic assessment, and media, library, and instruction-related technology services.

**Line 4. General administration (2300).** Expenditure for board of education and executive administration (office of the superintendent) services.

**Line 5. School administration (2400).** Report expenditure for the office of the principal services.

**Line 6. Operation and Maintenance of Plant (2600).** Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, nonstudent transportation vehicle operation and maintenance, and security services.

**Line 7. Student Transportation (2700).** Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

**Line 8. Business/central/other support services (2500 and 2900).** Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items on lines 2 through 8, such as "total support services" not broken down by function.

**Section B – Elementary-secondary Noninstructional Programs**

**Line 9. Food services (3100).** Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

**Line 10. Enterprise operations (3200).** Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

**Line 11. Other.** Report the expenditure for other elementary-secondary non-instructional activities not related to food services or enterprise operations. Nonenterprise student activities should be included with "instruction" on line 1.

**Section C – Nonelementary-secondary Programs**

**Line 12. Community services (3300).** Include any local education agency expenditure for providing noneducation services such as, operation of a swimming pool, public library, programs for the elderly, and child care centers.

**Line 13. Adult education.** Expenditures for basic adult education classes, such as GED or high school equivalency. Post-secondary programs for adults should be reported on line 14.

**Line 14. Other.** All other nonelementary-secondary programs such as any post-secondary programs for adults.

**Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B**

**Line 15. Payments to private schools (object 563).** Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures.

**Line 16. Payments to charter schools (object 566).** Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

**Lines 17–20. Teacher salaries.** Report base salaries paid to certified teachers (object 111) and certified substitute teachers (object 113). Do not include salaries paid to instructional aides or assistants. Report salaries paid for regular programs (program 100) on line 17, special education programs (program 200) on line 18, vocational programs (program 300) on line 19, and other programs (program 400) on line 20. These amounts should also be included with the instruction salaries and total instruction amounts reported in Section A.

**Line 21. Textbooks.** Report expenditures for textbooks used for classroom instruction (function 1000, object 640).

**Part III – CAPITAL OUTLAY EXPENDITURES**

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

**Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY**

**Line 1. Total salaries and wages.** Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for nonelementary-secondary program activities.

**Line 2. Total employee benefit payments.** Enter the total expenditure for all employee benefits paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and worker's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for nonelementary-secondary program activities.

**Line 3. Payments to other school systems.** Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

**CONTINUE ON PAGE 8** 

**Lines 4 and 5.** Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities that incur debt instead of the school system.

**Line 6. Interest on school system debt.** Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments, which should be reported in Part VI.

#### **Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY**

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include on line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

#### **Part VI – DEBT**

Report in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Include general obligation bonds, revenue bonds, refunding bonds, and certificates of participation. Do not include lease purchase agreements, compensated absences, accounts payable, or any noninterest-bearing obligations. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less.

#### **Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report the total amount of cash on hand and on deposit and investments in federal government, federal agency, state and local government and nongovernment securities. Report all investments at market value. Exclude accounts receivable, value of real property, and all nonsecurity assets.

#### **Part VIII – FALL MEMBERSHIP – OCTOBER, 2009**

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 2009 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

#### **Part IX – SPECIAL PROCESSING ITEMS**

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Educational Finance and Special Statistics Branch of the U.S. Census Bureau at 1-800-622-6193.

**Line 1. Student fees, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I, Lines 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (district activities). An example would be total student fees not broken down into these separate categories.

**Line 2. Census local, NCES state revenue.** This category is reserved for any tax item classified as local by the U.S. Census Bureau and as state by the National Center for Education Statistics.

**Line 3. Census state, NCES local revenue.** This category is reserved for any tax item classified as state by the U.S. Census Bureau and as local by the National Center for Education Statistics.

**Line 4. State revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

**Line 5. Federal revenue, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

**Line 6. State payment on behalf of the LEA, instruction.** Report expenditures from the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

**Line 7. State payment on behalf of the LEA, pupil support services.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for pupil support services. See definitions for Part II-A, line 2.

**Line 8. State payment on behalf of the LEA, instructional staff services.** This item consists of the actual or estimated expenditure from the revenue reported in Part V, line 1, for instructional staff services. See definitions for Part II-A, line 3.

**Line 9. State payment on behalf of the LEA, general administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for general administration. See definitions for Part II-A, line 4.

**Line 10. State payment on behalf of the LEA, school administration.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for school administration. See definitions for Part II-A, line 5.

**Line 11. State payment on behalf of the LEA, operation and maintenance of plant.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for operation and maintenance of plant. See definitions for Part II-A, line 6.

**Line 12. State payment on behalf of the LEA, student transportation.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for student transportation. See definitions for Part II-A, line 7.

**Line 13. State payment on behalf of the LEA, business/central/other.** This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

**Line 14. State payment on behalf of the LEA, other.** Report expenditures from the revenues reported in Part V, line 1, that were made for other than instruction or support services. See definitions for Part II-B.

**Line 15. Support services, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

**Line 16. Equipment expenditure, nonspecified.** Report here any item in your chart of accounts that cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

**Line 17. Own retirement system transfer, instruction.** If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

**Line 18. Own retirement system transfer, support services.** If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

**Line 19. Federal revenue on behalf of school system.** Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

**Line 20. State payment on behalf of the LEA, instructional nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

**Line 21. State payment on behalf of the LEA, support services nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for support services. See definitions for Part II-A, lines 2 through 8.

**Line 22. State payment on behalf of the LEA, noninstructional programs nonbenefits.** Report expenditures from the revenues reported in Part V, line 2, that were made for noninstructional programs. See definitions for Part II-B.

**Line 23. State payment on behalf of the LEA, nonelementary-secondary programs.** Report expenditures from the revenues reported in Part V, lines 1 & 2, that were made for nonelementary-secondary programs. See definitions for Part II-C.

**Line 24. State payment on behalf of the LEA, capital outlay.** Report expenditures from the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.

#### **Part X – ARRA FUNDS (Exhibits of Selected Items Reported in Sections I-C, II-A, II-B, and III)**

For these three items, report amounts specifically from Public Law 111-5, the American Recovery and Reinvestment Act of 2009 (ARRA). These amounts should also be included with the associated items reported in I-C, II-A, II-B, and III.

**Line 1.** Enter ARRA revenues received for Title I (see detailed instructions at I-C, line 1).

**Line 2.** Enter ARRA expenditures made for current operation of elementary-secondary education programs (see detailed instructions at II-A and II-B), reporting only objects 100-600, 810, 820, and 890 for functions 1000, 2000, 3100, and 3200.

**Line 3.** Enter ARRA expenditures made for capital outlays (see detailed instructions at III), reporting only objects 700, 710, 720, and 730 for functions 1000, 2000, 3100, 3200, and ALL objects for function 4000.